I. PURPOSE

Complex and multi-Principal Investigator (PI) awards require additional oversight and integration between groups, both academic and administrative. This SOP outlines the process and roles and responsibilities for managing complex and multi-PI grants through Post Award functions. Please refer to other post award SOPs for additional context and specifics.

II. INTRODUCTION

Large, complex awards can involve several research projects, cores and/or sub-contracts and are typically assigned multiple SmartKey numbers to assist in managing the various components. Examples of these, but by no means a complete inventory, are NIH grants P-series awards (program projects and center grants), U-series awards (cooperative agreements) and Federal contracts.

This document outlines the processes for award set up, renewal year updates, award management check-in meetings and financial reporting (annual and final) for large complex awards. It is essential to note that coordination across multiple units and PIs is critical to the success of managing large complex awards across pre and post award functions. This is especially true when multiple schools or units are collaborating on an award. Within a complex award, there are typically two Post Award Administrator roles: 1) Primary Post Award Administrator (Post Award Administrator assigned to PI of award (also known as Program Director for program project grants)) and 2) Non-primary Post Award Administrator (Post Award Administrator assigned to PIs of individual projects or cores). There may be more than one non-primary Post Award Administrator. If all PIs are served by the same RAS unit, the Primary Post Award Administrator may also take on the role of Non-primary Post Award Administrator.

Limitations: This SOP is limited to applications that involve multiple awarded components. This does not typically apply to grants with Key Personnel or Co-PIs.

It is important to note that a Post Award Administrator in the Program Director’s RAS unit will be the primary Post Award Administrator for compiling documents related to large complex awards.
Note: This SOP should be used in conjunction with the Complex Award Management – Pre Award SOP #1003 when managing complex awards. It is important that both the Pre Award Administrator and the Post Award Administrator work together in Complex Award management.

III. PROCEDURE

1. Award Setup
   a. Due to the level of complexity of multi-fund/program project awards and to promote accurate fund setup, it is recommended that the Pre Award Administrator and primary Post Award Administrator assigned to the PI meet (in-person or via conference call) after a complex proposal is awarded and once the budget is finalized. This is important in order to facilitate any further conversations regarding the budget and revise, if necessary. Once budget is finalized, the primary Post Award Administrator will communicate any changes to non-primary Post Award Administrator (if applicable) then OSP/DMG will set up awards appropriately (See Award Setup SOP # 2003).
      i. Due to the complexity of these awards, the future committed years in Compass are not expected to match those of the Notice of Award (NoA), as they are re-budgeted each year once the non-competing NoA is issued. Therefore, the future committed years can continue to reflect the originally proposed amounts until the actual non-competing renewal year is established.
      ii. Any subproject records that are newly created during the project period (i.e., Pilot & Feasibility award, new project/core, etc.) will be added as a record by OSP/DMG (See Award Setup SOP # 2003).

   b. If there are any new initial subcontract agreements to be issued, the Post Award Administrator assigned to the requesting PI will initiate an outgoing subcontract for each subcontract per the Requesting a Subaward or Subcontract SOP #2005. The email requesting PI approval will be sent to the Program Director named on the grant with a cc to the subproject PI (as applicable) and the Program Director's Post Award Administrator. All subcontracts will be issued under the Program Director's name as indicated on the NoA. Post Award Administrator responsible for subproject management will be responsible for requesting the subaward.
      i. If the award is for a renewal year, primary and non-primary Post Award Administrator can collect PI approval for the subcontracts at this point and indicate that PI approval has been obtained in the outgoing subcontract request when routing to OSP. This process is for agreement modifications only, not new subcontract agreements, as PI must approve terms and conditions referenced in full subcontract agreements.

2. Award Management
   a. Post Award Administrator (primary and non-primary) will monitor, reconcile and forecast their assigned projects on a regular basis (See Reconciling Expenditures SOP # 2008 and Projections and Forecasting SOP # 2007), and submit to PI. Primary Post Award Administrator will also prepare a summary for the overall award reflecting the cumulative balances for all projects on the award.

   b. For complex awards, it is imperative that the Post Award Administrator routinely monitors the award, including all sub-projects, and works with PIs, Departments, Schools, and central research offices, as needed, to address any issues consistently

3. Award Management Check-in Meeting
a. A "check-in" meeting three months prior to the end of each budget period will take place to ensure the award and projects are financially and administratively on target. (If budget period is longer than one year, meeting should occur at least annually)
   i. This will include the primary and non-primary Post Award Administrator(s), administrative staff named on award, OSP (if appropriate for Sub-Contracting purposes), and the Program Director (or Prime PI), as needed.

b. Meeting Establishment
   i. Primary Post Award Administrator will run a monthly report to identify complex multi-fund awards with budget periods ending in the next 120 days
   ii. The primary Post Award Administrator will schedule meetings for all attendees in coordination with those listed above 30 days prior to the meeting so they occur three months prior to the budget period end date
   iii. Conference calls or other alternative measures can be utilized as appropriate

c. Meeting Agenda (created by Primary Post Award Administrator)
   i. Timeline and requirements for the upcoming progress report (see Progress Reporting and Renewals SOP # 2012)
   ii. Timeline and requirements for the upcoming FSR process (see Developing Interim Financial Status Report SOP # 2011 or Preparing Final Financial Status Report SOP #2021)
   iii. Review of expenses as compared to budget and revenue (including cost share, mandatory and non-mandatory – See Cost Sharing SOP #1005)
   iv. Justification from PI for any unobligated balance projected to exist at progress report time
   v. Review of accelerated spending in order to mitigate any potential deficits
   vi. Review of potential rebudgeting to reflect an appropriate current budget for the award
   vii. Review of proposed budget for next year to be included with progress report submission
   viii. Review of subcontract statuses
   ix. Identification of any prior approval requests (Carryovers, effort reductions, changes in key listed personnel, etc.), including integration of changes into upcoming progress report as needed

d. The primary Post Award Administrator will bring a current summary "snapshot" of expenses and projections, per project, to the meetings which will highlight any financial actions that need to be taken.

e. Any prior approval requests sent to the sponsor will be signed by the Program Director of the grant prior to review and signature by OSP and not any of the individual project or core PIs, even if a request affects only individual projects or cores or PI effort other than the Program Director.

f. The following Roles & Responsibilities for Check-In meeting is critical to understand and follow:

   i. **Principal Investigator / Program Director:**
      - Confirm overall administrative and budget/expense status, subcontractor performance, and personnel effort levels; discuss other changes expected as a result of communications with NIH and/or collaborators

   ii. **Primary Post Award Administrator:**
• Confirm financial status for every project /core, including cumulative status of award, and identify potential deficits and balances (current or projected); identify any re-budgeting needed
• Review status of subcontractor invoices for all projects and identify follow-up needed for any delinquent invoices (follow-up would be completed by Post Award Administrator assigned to the sub-project or core)
• Discuss any journal entries or cost transfers as necessary
• Discuss any reductions in effort level and make appropriate changes to the individual salary distribution records (See Changes in Effort SOP # 2020)
• Work with PI to provide justification for any unobligated balance projected to exist at time of progress report
• Discuss requirements and deadlines for upcoming progress report; review compliance issues for project, including IRB/IACUC approval statuses (See Progress Reporting and Renewals SOP # 2012)
• Discuss budgeting for the next period, and justification of any unobligated balance in excess of 25% of the current overall budget projected to exist at the time of progress report

iii. Post Award Administrator (non-Primary):
• Report financial status for each project /core to which they are assigned to manage and identify potential deficits and balances (current or projected)
• Identify any recent or pending updates
• Discuss any budget or personnel changes that may need to be entered
• Discuss, review and approve any prior approval requests
• Provide general ledger snapshot of expenses, per project and in spreadsheet format, for review
• Discuss any journal entries that may need to be entered

4. Financial Reporting
a. Preparation and Submission Process
   i. This is a summary of the financial reporting for complex grant mechanisms. For further details please see Developing Interim Financial Status Report SOP # 2011 or Preparing Final Financial Status Report SOP #2021.
   ii. Prior to the submission of the approved FSR, the primary Post Award Administrator responsible for drafting the financial report will:
      • Ensure that necessary cost transfers and/or journal entries adjusting indirect costs, fringe benefits, and effort for each non-primary Post Award Administrator is completed
      • Update the budgets to match each project’s expense total in the report for projects that do not have automatic carryover. Please refer to the “Reporting and Budget Adjustments” section below for more details.
   iii. The primary Post Award Administrator will prepare and send the draft financial report to the PI at least 10 to 15 business days before the Financial Status Report (FSR) deadline (During peak volume periods, if the 10 to 15 day deadline cannot be met, advance notice will be given to the PI on when the draft will be sent). This timeframe allows for cost transfers to process and subcontract invoices to be received

b. Carryover Requests
i. Carryover requests will be handled by the primary Post Award Administrator and Project Director in accordance with Carryover SOP #2015. Any carryover deliverables will be housed in the parent (main) record project.

ii. The unobligated balance figure will be calculated based on the “Calculations for the Financial Status Report” chart below.

c. Reporting and Budget Adjustments

The following examples outline the reporting and budget adjustment process:

i. Reporting:

- The FSR will report each award as is, per General Ledger (GL), but no greater than the cumulative budget amount. Carryover requests will be based on the total expenses for all projects. See table below for summary of Calculations for the FSR:

<table>
<thead>
<tr>
<th>Calculations for the Financial Status Report (based on total expenses)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Original Budget</strong></td>
</tr>
<tr>
<td>---------------------</td>
</tr>
<tr>
<td>Project A</td>
</tr>
<tr>
<td>Project B</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

Note: Some projects have restrictions on spending or carry forwards which will require the restricted project to be reported separately from the total project. In this case the FSR must be reported based on the individual project budget and each project’s budget will be adjusted (increased/decreased) to match expenses reported on the FSR to ensure Emory collects appropriate revenue. See table below:

<table>
<thead>
<tr>
<th>Calculations for the Financial Status Report (based on total expenses)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Original Budget</strong></td>
</tr>
<tr>
<td>---------------------</td>
</tr>
<tr>
<td>Project A</td>
</tr>
<tr>
<td>Project B</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

ii. Rebudgeting

Rebudgeting requests will be processed in accordance with the Rebudgeting SOP #2017. This is an outline of specific issues involved in complex grants management.

- If the annual FSR is reported as fully spent, budget adjustments between projects are not required. Any accelerated spending may be covered by renewal year, if within sponsor guidelines.

- Expenditures that result in accelerated spending of >25% of the total year budget will be closely monitored. It is the responsibility of the PI, with assistance from the
primary Post Award Administrator, to ensure accelerated spending does not result in an annual deficit.

- The PI will work with the primary Post-Award Administrator to adjust budgets the following year to compensate when a project with an unobligated balance is used to cover accelerated spending on another project.
- If the final FSR is reported as fully spent, each project’s budget will be adjusted by the primary Post Award Administrator (increased/decreased) to match expenses reported on the FSR, and to ensure Emory collects appropriate revenue.
- If the FSR is reported with an unobligated balance and the Carryover requires sponsor’s approval, the primary Post Award Administrator will reduce the total budget to match the reported amount, once the FSR is submitted and accepted by the sponsor.

### d. Final FSR (for final year of segment)

- The Post Award Administrator will work with the Program Director to determine the final expense totals for each project
  - Non-primary Post Award Administrator s will work with PIs of individual projects and cores and submit information to primary Post Award Administrator
- Primary and non-primary Post Award Administrator s must submit journals for pending adjustments that affect the FSR, prior to the FSR deadline
  - If not completed, the primary Post Award Administrator will follow up with PI and non-primary Post Award Administrator within 30 days of initial request
  - At 60 days, primary Post Award Administrator s escalates to the RAS Director
- If the primary Post-Award Administrator finds that submitted adjustments are not being processed, Post-Award Administrator will escalate to RAS Director at 30 days
- Pending adjustments will be reviewed by primary and non-primary Post Award Administrator upon release of the next GL report to confirm they calculated and posted to the award properly
- Each award and associated projects will be submitted for closeout by the primary Post Award Administrator when the budget, expenses, revenue and contract limit as shown in the GL are equal to the project’s reported amount. Individual budget updates done to match expenses will reflect the cumulative FSR total
- Refer to Prepare Final FSR SOP #2021 and Closeout Award SOP # 2022 for additional context

### V. RESPONSIBILITY

Outlined below are the high-level responsibilities of the individuals involved in the process. For detailed responsibilities, refer to each step of the SOP process.

**Principal Investigator** (also known as Program Director for program project grants)

- Provides scientific, administrative and financial oversight of the grant as a whole, including supervision of all projects, cores and subcontracts

**Primary Post Award Administrator or named administrative personnel**

- Assists the Program Director with administrative and financial management of the grant. The primary Post-Award Administrator, or other named administrative personnel on grant, coordinates grant management with Post-Award Administrator across other RAS units and external collaborators, as applicable, and is the primary interface with the RAS unit
- Review annual progress reports
- Prepares the annual financial status report

**Non-primary Post Award Administrator**

- Report financial status for each project/core to which they are assigned to manage and identify potential deficits and balances (current or projected)
- Provides budget updates, reviews and approvals all salary allocations, and reviews and submits any prior approval requests for the projects they are assigned to manage

******************************************************************************END OF SOP******************************************************************************

**COMPLEX AWARD MANAGEMENT – POST AWARD**

**PROCESS CHECKLIST**

This checklist is a supporting document for SOP 2001, Complex Award Management Program Projects/Multi-Fund Awards – Post Award and is only intended as a guide. The steps outlined below are a list of the procedures. Please review the SOP prior to completing this checklist for further information and clarification on the process and roles.

<table>
<thead>
<tr>
<th><strong>Award Setup Meeting</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>□</td>
<td>Coordinates meeting with PI or Program Director and Pre Award Administrator to facilitate budget discussion</td>
</tr>
<tr>
<td>□</td>
<td>Notifies non-primary Post Award Administrator of any budget changes, if applicable</td>
</tr>
<tr>
<td>□</td>
<td>Proceeds to set up all project cores and sub contracts once budget is finalized as distinct and stand-alone records</td>
</tr>
<tr>
<td>□</td>
<td>Completes QC on parent (main) record project and each sub-project record (Refer to Award Setup SOP #2003)</td>
</tr>
<tr>
<td>□</td>
<td>Updates parent record, including any grant deliverables or milestones</td>
</tr>
<tr>
<td>□</td>
<td>Notifies non-primary Post Award Administrators responsible for subprojects for which a SmartKey has been setup</td>
</tr>
<tr>
<td>□</td>
<td>Requests outgoing subcontract, if applicable on projects for which primary Post Award Administrator is responsible (Refer to Requesting Subaward SOP # 2005)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Award Management</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>□</td>
<td>Monitors, reconciles and forecasts assigned projects consistently (Refer to Reconciling Expenditures SOP #2008 and Projections and Forecasting SOP # 2007)</td>
</tr>
<tr>
<td>□</td>
<td>Monitors the award, including all sub-projects, and works with non-primary Post Award Administrators, PIs, Departments, Schools, and central research offices as needed to address any issues consistently</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Award Management Check-In</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>□</td>
<td>Performs ‘check-in’ meeting three months prior to the end of each budget period</td>
</tr>
<tr>
<td>□</td>
<td>Establishes meeting for all attendees, including non-primary Post Award Administrators</td>
</tr>
<tr>
<td></td>
<td>Develops meeting agenda including upcoming progress report, FSR process and review of expenses vs. budget and revenue</td>
</tr>
<tr>
<td>---</td>
<td>---------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>Refer to SOP for additional Roles and Responsibilities for Check-in Meetings</td>
</tr>
</tbody>
</table>

**Financial Reporting**

<table>
<thead>
<tr>
<th></th>
<th>Prepares and submit financial reporting process for complex grant mechanisms (Refer to Prepare Interim FSR SOP #2011 and Final FSR/Invoice SOP #2021)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ensures journals and RSTs adjust for indirect costs, fringe benefits, and effort</td>
</tr>
<tr>
<td></td>
<td>Updates the budget to match each project’s expense total in the report</td>
</tr>
<tr>
<td></td>
<td>Prepares and sends draft financial report to PI</td>
</tr>
<tr>
<td></td>
<td>Once PI and RAS Director approves FSR, it is sent to FGC</td>
</tr>
<tr>
<td></td>
<td>Completes carryover requests if necessary (see Carryover SOP #2015)</td>
</tr>
<tr>
<td></td>
<td>Performs final adjustments, including budget adjustments, as needed</td>
</tr>
<tr>
<td></td>
<td>Works with PI to complete Final FSR and Closeout Award (see Closeout SOP # 2022)</td>
</tr>
</tbody>
</table>