




Document Title: Award Progress Report Requirements	Version: 1.0	Date of Last Review: 29 July 2024
Document Owner: Office of the Vice President for Research	Approved by:  <small>Ellen Fisher (Jul 29, 2024 16:15 MST)</small> Ellen R. Fisher, Vice President for Research	
Effective Date: October 1, 2024		

Timely submission of grant reports is a mandatory condition of accepting extramural funding. Failure to complete the required progress and/or final reports may not only compromise funding decisions or award actions (such as no-cost extensions) for the principal investigator(s) and their collaborators, but also threatens future funding to the entire University of New Mexico community. Major funders, such as the National Institutes of Health and the National Science Foundation, are stepping up their actions to enforce reporting compliance, including withholding all funding from institutions that fail to comply.

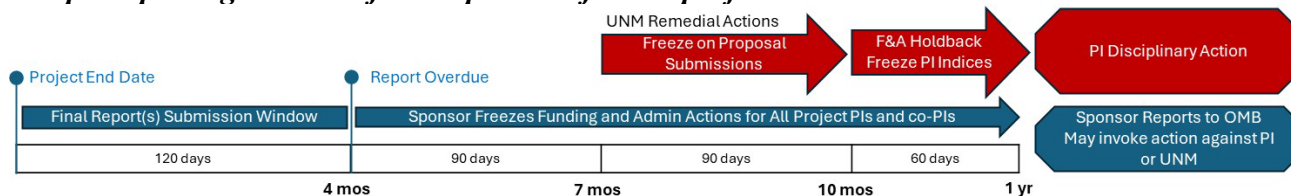
The Grants Oversight and New Efficiency Act (GONE), passed by Congress in 2016, mandates that the Office of Management and Budget report annually to Congress on federal grant awards that have not been closed out. If a grant recipient fails to comply with the terms and conditions of a federal award, the Federal awarding agency or pass-through entity may take various enforcement actions, including temporarily withholding cash payments, disallowing costs, suspending or terminating the award, initiating suspension or debarment proceedings, withholding further federal awards, or taking other legally available remedies. Furthermore, federal agencies can unilaterally close out grants and record the entity’s information in the System for Award Management (SAM.gov), posing a serious risk to UNM’s ability to secure future grant funding from the funding agency.

At the time of proposal submission through the Office of Sponsored Projects, all PIs certify “I have the responsibility for the scientific, fiscal, and ethical conduct of the project and ***to provide the required progress reports if an award is made***”. It is the responsibility of the PI(s) to complete all necessary progress reports and non-financial closeout documents, including final reports, invention disclosures, and public outcomes reports, required by the Sponsor. Contract and Grant Accounting (CGA) will complete the required financial reporting at the end of the award; nevertheless, the PI must verify and sign the Closeout Reconciliation by the date indicated by CGA on the form (typically 3 weeks).

To ensure that UNM remains in compliance, the Office of the Vice President for Research will hold PIs and their respective units responsible in the following ways:

- For projects with progress reports that are 90 days overdue:
 - Lead/Contact PI may not submit any funding proposals until such reports have been *submitted and formally accepted* by the Sponsor.
 - The appropriate Dean or Director and Department Chair will be notified, along with the PI(s). We strongly encourage College/Department/Center leadership to work directly with PIs to resolve the issue as soon as possible.
- For projects with progress reports that are 6 months overdue:
 - F&A allocations to Colleges, Schools, or Category III Research Centers will be held back by OVPR. Allocations will be returned to the unit once the reports have been submitted and formally accepted by the Sponsor and may be subject to an administrative penalty (i.e., a reduction in F&A return to the School/College/Center).
 - New spending on any of the lead PIs award indices will be disallowed (with the exception of previously obligated spending for personnel).
- For projects with progress reports that have not been submitted 1 year after the project's end date:
 - The responsible PI will be referred to the Office for Academic Personnel for appropriate action pursuant to [Faculty Handbook Policy C07](#) or Unit 1, [Article 16 of the Collective Bargaining Agreement](#).

Sample reporting timeline: final reports on federal projects



In rare cases, there may be an extenuating circumstance, such as faculty separation from the University, that leads to delinquent reporting. In such cases, the cognizant Dean or Director and Department Chair will be responsible for developing a plan for resolution in consultation with the OVPR, the Sponsor, and/or additional personnel on the project.

We advise that PIs carefully review Sponsor reporting and formatting requirements before submission. Please note that reports to many agencies require submission by an Authorized Organizational Representative (AOR) in UNM's Office of Sponsored Projects, so PIs should allow for the time needed for staff to review and submit the reports and contact osp@unm.edu to verify that the report appears in their routing queue and/or to verify the correct individual for routing.

To assist PIs and unit leadership in the management of late reports, OSP and OVPR have integrated data on upcoming and delinquent reports into the [SmartSheet dashboard](#).

FREQUENTLY ASKED QUESTIONS

Q: Where can I find funding agency guidance on reporting requirements?

A: Reporting requirements are published on the relevant sponsor's website and should be identified in your notice of award.

For all awards emanating from Federal funds, reporting processes follow the Code of Federal Regulations (CFR) 200.344. In brief, "The recipient must submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award...If the non-Federal entity does not submit all reports in accordance with this section within one year of the period of performance end date, the Federal awarding agency must report the non-Federal entity's material failure to comply with the terms and conditions of the award with the OMB-designated integrity and performance system (currently Federal Awardee Performance and Integrity Information System (FAPIIS))."

Statement on reporting by the National Science Foundation:

<https://www.nsf.gov/pubs/issuances/in148.jsp>

Q: When is a report considered overdue?

A: The funder will identify the date on which reporting is due in the awards and conditions in the notice of award. The report is considered overdue on the day after the stated due date.

For example, the National Science Foundation Annual Project Report (APR) is due during the 90 calendar days prior to the end of the current budget period to allow the cognizant Program Officer to review and approve the report prior to the start of the next budget period. PIs will receive notices 30, 60, and 90 calendar days preceding the end of the period. APRs become overdue at the end of the budget period. Final Project Reports (FPR) and Project Outcomes Reports must be submitted no later than 120 calendar days following the end date of the project. They are considered overdue on the 121st calendar day.

Federal sponsors are required to report non-compliant institutions for possible enforcement actions one year after the end of the performance period, which is 8 months overdue.

For additional information: please refer to uniform guidance (<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR682eb6fbabcde2/section-200.344>).

Q: Does UNM provide any support for project reports?

A: The Contracts and Grants Administration (CGA) team maintains and processes records to fulfill sponsors' financial reporting requirements, and they coordinate the final closeout of awards. CGA staff are available to assist with the financial portion of both annual and final reports. For more information: <https://research.unm.edu/closeout-report>

As PIs are generally the best source of information regarding the progress in all activities of the project, they must be responsible for the technical portion of both annual and final reports. Many funding agencies provide guidelines for the technical content of reports and program officers can also help guide PIs with the appropriate content and potentially provide examples of previous reports submitted to their agencies. For example, guidance relevant to annual and final reports

has been included in the NSF Implementation of OMB Memorandum M-20-17 document. Thus, funding agencies are likely to be the best source of information and support for project reports. If there are extenuating circumstances, the cognizant Dean, Director, and/or Department Chair may be enlisted to work with the OVPR, the Sponsor, and/or additional personnel on the project to develop an appropriate technical report for a project.

Q: What if I have not completed my project?

A: Typically, sponsors expect that the end of an award and the reporting/closeout process indicate that the scope of the work for the project has been completed, commensurate with the expenditure of funds, and that you do not anticipate any further actions on the award, including no-cost extension, supplemental funding, or transfer. Nevertheless, it is common that the activities funded by the project may continue to yield outcomes (e.g., publications, presentations) after the final reporting has been submitted.

Most sponsors offer a reasonable allowance for no-cost extensions to the period of performance to allow for the completion of project activities. Investigators should be advised, however, that (a) there is often a deadline to submit a request for no-cost extension (e.g., NSF requires 45 days prior to end date); (b) a no-cost extension may not be granted purely for the sake of expending funds; (c) although a no-cost extension will delay the requirement for submission of final report(s), PIs are still responsible for timely submission of annual/interim progress reports; and (d) an investigator with overdue reporting may be ineligible for a no-cost extension for any project from the relevant sponsor.

Q: What kinds of data are federal award recipients expected to include in their reporting?

A: The information required generally falls into one of three categories: financial data, such as expenses paid for with federal funds; compliance information to ensure the recipient is following federal regulations; and project technical data highlighting progress and/or community impact. Grant making agencies use this information, in part, to gauge the success of their own programs and initiatives and to justify future investments on behalf of the American taxpayer. They also carefully review them to maintain transparency and to prevent fraud and abuse. Failure to provide the appropriate information could result in rejection of the report, delay in disbursement of subsequent project year funds, and denial of future funding.

Q: What are the consequences for the PI and UNM for non-compliance with the terms and conditions of a federal award?

A: If a grant recipient fails to comply with the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances: (<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR86b76dde0e1e9dc/section-200.339>)

- (a) Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
- (b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- (c) Wholly or partly suspend or terminate the Federal award.
- (d) Initiate suspension or debarment proceedings
- (e) Withhold further Federal awards for the project or program.
- (f) Take other remedies that may be legally available.

Besides the above enforcement actions, federal agency can initiate unilateral closeout of grant and record in the entity's information in the System for Award Management (SAM.gov), which poses a serious risk to UNM's ability to secure future grant funding from the funding agency.

Q: Can failure to comply with grant or contract reporting requirements affect compensation of PIs and staff working on grants or contracts?

A: Yes.

Q: Does this requirement apply to non-Federal awards?

A: Yes. Although the majority of UNM's research portfolio derives from federal awards, we also maintain a healthy number of awards from State agencies, non-profit entities, for-profit entities, and other institutions. Regardless of the source of funding, PIs are obligated to adhere to the reporting requirements of the sponsor.