



SAINT AUGUSTINE'S
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Office of Sponsored Programs Policy and Procedure Manual

2023

External Awards Manual: Pre- and Post-Award Procedures

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Introduction

External awards come in many varieties: You may apply to a federal sponsor to support your scholarly research. You may receive a fellowship from a private foundation to spend time at another institution. You may run a program for students that is funded by a contract. The Office of Research supports all these endeavors. While we may refer to “grants” or “awards” throughout this manual, please be assured that these procedures also apply to contracts, subcontracts/sub-awards, and fellowships/scholarships, regardless of the purpose or size of the award.

We have compiled this manual to assist faculty and staff with external award activities. The University Statutes inform these guidelines and have been reviewed and approved by the Executive Council. They are frequently updated when Saint Augustine’s policies, State laws, or Federal regulations change – or because someone reading these guidelines notices something is missing or unclear! So please always check our website for an updated version of this manual, and don’t be afraid to give us feedback on the information we’re providing you.

Institutional and Sponsored Research Division

The Division of Institutional and Sponsored Research oversees the work of several other units: Institutional Research & Data Analytics, the Office of Sponsored Programs (OSP), and the Institutional Review Board (IRB). In addition to these units, The Office of Research also assists in coordinating and serves as the primary academic affairs liaison to the University Research Council. The Vice President for Institutional and Sponsored Research serves as the liaison to Academic Affairs, the Office of Institutional Advancement and Development, and the Office of University and Government Relations.

The Office of Sponsored Programs

The Office of Sponsored Programs (OSP) assists faculty, staff, and other university personnel in locating and securing funding for externally funded projects. The individuals authorized to approve, sign, and submit applications on behalf of the

University (“Authorized Representatives”) are in OSP. OSP staff also review and sign specific grant award contracts, MOUs, and other agreements whenever necessary.

The Office of Sponsored Programs is responsible for reviewing and approving all applications for external funding submitted by individual faculty or staff members, including fellowships that would be paid to the university and not the individual. The Office of Sponsored Programs must review all proposals for sponsored projects where Saint Augustine’s will be involved in receiving or disbursing funds or where Saint Augustine’s must make a commitment of faculty time, facilities, and/or other resources such as the use of graduate students as research assistants. **If there is any question about whether your project does or does not involve Saint Augustine’s University, please get in touch with an OSP representative to discuss the details.**

Examples of such proposals include grants from government agencies or foundations (including involvement as a Co-investigator); contracts or subcontracts/sub-awards; fellowships paid to Saint Augustine’s; and research involving human subjects or animals performed at Saint Augustine’s.

The Office of Sponsored Programs will:

- identify potential funding sources
- work with applicants to develop their ideas for projects and to help translate those ideas into proposals
- assist with budgets and compliance with university and sponsor regulations
- review and comment on the drafts of works-in-progress, provide advice about obtaining reviews, and help to facilitate the processing of applications within the university as well as with grantors
- frequently submit grant proposals on behalf of the applicant (some proposals may be submitted directly by the faculty or staff member after review by OSP).

OSP will also assist in the post-award administrative grants management process on items not handled by the Office of Grants Accounting (see below). These duties may include:

- Acceptance of notices of award or execution of contracts/subcontracts and sub-award agreements.

- Set up grant budgets with the Office of Grants Accounting.
- Issuance of sub-awards.
- Facilitation of budget transfers, including obtaining pre-approval from sponsors when required.
- Review and submission of annual progress (technical) reports.
- Non-financial closeout procedures include reviewing and submitting final technical reports, invention reports, etc.

The Office of Sponsored Programs also regularly updates and maintains the External Awards Manual: Pre- and Post-Award Procedures (this document).

Additional information about the Office of Sponsored Programs, including contact information, forms, and guidance, may be found on the [OSP's website](#).

Affiliated Departments

Office of Institutional Advancement and Development

The Office of Institutional Advancement and Development supports Saint Augustine's University in achieving its education and research mission by raising funds from corporations and foundations. The Office of Institutional Giving works across Saint Augustine's to assist faculty, staff, and program directors in obtaining external support for projects identified as University priorities. Grant funds from corporations and foundations enable research, fund special projects, meet capital needs, support curriculum development, and provide resources for community engagement and other initiatives.

The Office of Institutional Advancement and Development (IAD) funds scholarships and campaign priorities. It works closely with the Office of Sponsored Programs in seeking competitive grants for faculty research and special projects. IAD manages Saint Augustine's relationship with corporations and foundations and is a clearinghouse for corporate and foundation grantmaking information. Because many private funding sources are actively cultivated, IAD coordinates communication with all corporations and foundations. Faculty, staff, and program directors must contact IAD before contacting or soliciting any corporation or foundation. IAD also monitors funding opportunities and, with the Office of Sponsored Programs, circulates

requests for proposals (RFPs), funding announcements, and information on limited submission opportunities.

The initial contact for any externally funded grants or fellowship awards should be the Office of Sponsored Programs, which will inform IAD and refer grant-seekers to IAD staff as appropriate.

Grants Accounting

The Office of Grants Accounting (part of the Controller's Office) assists faculty in managing awarded grants by creating internal spending accounts, performing quarterly monitoring of financial activity in Colleague Finance (or more frequently when dictated by reporting requirements), obtaining grant payments from sponsors, and creating and submitting financial reports.

Institutional Review Board

The Institutional Review Board (IRB) at Saint Augustine's University works with researchers in the Saint Augustine's community to ensure that standards are met for conducting research with human subjects. All research conducted by members of the Saint Augustine's community involving human subjects is subject to review and approval by the IRB.

External Funding Opportunities

Who is eligible to apply for funding?

Saint Augustine's University expects the Principal Investigator or Project Director (PI/PD) of an award, sub-award, or contract to have the expertise to complete the project successfully. The PI is responsible for the ethical conduct of the project and the integrity of the data procured; in addition, the PI must ensure that the project budget is spent in an allowable and allocable manner, be responsible for the supervision and training of any students or graduate researchers on the project and fulfill any compliance requirements. The PI is acting on behalf of Saint Augustine's University, the named contractual entity on all external funding

received through the university, and the university depends upon the PI to take this responsibility seriously.

Full-time faculty members are eligible to apply for external grant funding, as are full-time staff members. Applications proposed by part-time faculty (such as adjuncts), full-time instructional staff (such as lecturers), and visiting professors are considered on a case-by-case basis. Visiting scholars proposing to apply for grants through Saint Augustine's University must collaborate with an appointed faculty member who would also be responsible for the oversight and reporting required by the project. Graduate students are not eligible for PI status but may apply for fellowships and other sponsored projects with the understanding that it is under the direction and supervision of their faculty mentor, who will serve as the PI at Saint Augustine's. (Note: Please contact an OSP representative if your appointment/title is not covered in the above.)

In all circumstances, the proposed project and the proposed personnel must be approved by the Departmental Chair and Dean or VP/AVP, depending on the structure of your area, through the use of the **Notice of Intent to Submit (NITS) form**.

Searching for Funding

One of the functions of the Office of Sponsored Programs is to help faculty and staff members search for external funding opportunities. The Office of Sponsored Programs has access to resources that help facilitate this process. It is recommended that faculty and staff members contact OSP staff and discuss their interests.

Familiarity with projects will increase the opportunity for OSP staff to be proactive in identifying possible funding sources. A number of useful websites for finding funding opportunities may be found on the **OSP** webpage.

While investigators are encouraged to search for funding opportunities independently, it is recommended that they meet with their OSP staff to discuss all of the opportunities available.

Saint Augustine's is not eligible for all available funding opportunities. However, we are considered "undergraduate-focused" by the NIH, and we can apply for grants to

the NSF's Primarily Undergraduate Institutions (PUIs) programs. We are also eligible for any federal Historically Black College or University (HBCU) or Minority-Serving Institution funding; as well as those grants deemed Title III or Title V from the US Department of Education.

Sometimes, it can be difficult to determine when you're reviewing a request for proposals or a funding opportunity from a private funder whether the award would be considered a gift or a grant. A number of private funders use the word "grant" as a catch-all, but at Saint Augustine's, we use a number of specific determinants to indicate to us whether the award would be (or is) a grant, e.g., is there a specific time period within which to use the funding? Will you need to submit detailed technical and financial reports to the funder? What happens to unexpended funds, can you keep those, or do you have to return them? Please see the OSP website or **Appendix G, Grant vs. Gift Determination**, to help guide you. A gift will require the management of the Institutional Advancement and Development office (IAD), while a grant will be housed in the Office of Sponsored Programs and the Grants Accounting Office.

Proposal Development

The methods for crafting a proposal will vary from sponsor to sponsor. Foundations, state agencies, and even federal sponsors do not necessarily have uniform requirements for preparing a proposal. The Office of Sponsored Programs will help you develop your proposal to conform with each sponsor's unique guidelines. In addition to this, you can find general information on developing proposals on the OSP website under "Grant Writing Tips."

Initiating a Proposal

Once a faculty or staff member becomes aware of the desire to submit a proposal, they should:

1. **Contact OSP.** They can assist faculty and staff members by:
 - Helping to develop project budgets
 - Providing institutional information and documents
 - reviewing the proposal to ensure that it meets both Saint Augustine's University and sponsor guidelines

- Suggesting changes, as needed, in order to increase the likelihood of success
- Providing official approvals and signatures
- Physical or electronic submissions

2. **Complete a “Notice of Intent to Submit” (NITS) form.** Have it approved by the Departmental Chairperson (if applicable) and by, the Dean of their school and the Provost. The area VP would be required for those outside the academic units. The NITS form will be submitted via email using DocuSign to the approvers 20 – 30 working days before an expected deadline, along with an abstract of the proposed project and a draft budget.

The NITS form informs OSP staff of upcoming deadlines and provides the information needed to research sponsor guidelines. Department approval indicates that the proposed project has the support of the investigator’s department. This support might include physical space (e.g., labs or offices for grant staff), course buy-outs, student support, etc. The NITS also provides Provost/VPs/CFO’s approval of, for example, course buy-outs or cost sharing. If the university is not receiving full indirect costs, the CFO’s approval of the reduction of indirect costs must be noted on the NITS form. In addition, if external faculty or students are included in the project, their compensation will be reviewed by the Provost/VPs/CFO.

If there is a circumstance where a proposal involves investigators/resources from more than one department or school, each departmental Chair/Dean must be aware of the proposed project and approve the NITS form.

Special Instructions for Letters of Intent and Pre-Proposals:

If there is a budget associated with the LOI or pre-proposal, a NITS form must be filled out at the time of submission of either. (This does not include “dummy” budget numbers of \$1 or \$2 required by some sponsors.) If there is no budget, you may wait to complete the NITS form until you submit the associated full proposal.

Please note that the above instructions pertain to fellowship proposals as well if the fellowship will be paid to Saint Augustine's rather than to the individual. Fellowships are treated as grant awards. Any items on the NITS form that do not pertain to your fellowship application may be skipped.

Institutional Information and Boilerplates

The Office of Sponsored Programs maintains a repository of documents and information typically requested as part of a grant or fellowship application. General information, such as our tax identification number and our designation as a nonprofit institution (501(c)(3) status), may be found on the [OSP website](#) (you will need to log in to access this). When required by a funding agency for a proposal, copies of our federal 990 information tax filings and audited financial reports can be obtained from the business office staff. Boilerplate language for use in the Facilities & Resources sections can be found on the [OSP website](#) under "Facilities and Administrative" Information about Saint Augustine's University.

There are many instances when a grant proposal will require statistical information about Saint Augustine's, such as the number of graduates from a certain program, the percentage of students from disadvantaged backgrounds, or the breakdown of full-time faculty by minority status, for some examples. [Institutional Research & Data Analytics](#) provides this kind of information. Much of what is needed for typical proposals can be found on the website, which is updated frequently. If the information needed cannot be found, you must contact IR before the proposal deadline with your custom report request. Due to the small size of the IR office and the large number of faculty and administrative staff that use their services, their resources are limited. A last-minute request may not be able to be accommodated, so please plan ahead. **If you have a current request and have decided not to submit the proposal, please have the courtesy of letting IR know.** Individuals who do need custom reports from IR should check the appropriate box on the Notice of Intent to Submit form, and OSP will let IR expect your request.

Budgeting

An initial draft budget should be created by the investigator/department and submitted with the NITS form – your OSP contact will be happy to provide guidance on creating this. The budget will help the Departmental Chair, Dean, or area VP understand what the investigator's expected financial needs would be. As the NITS form is circulated for approval, it is possible that recommendations will be made for changes in the budget to ensure that all expected costs are properly budgeted for. As a final step, the Office of Sponsored Programs will ensure that the correct salary, benefits, and indirect costs are calculated. PIs should not commit to research partners about the budget until the NITS form is approved.

All budgeting prepared for a grant proposal must take both the Office of Management and Budget's Uniform Guidance and the award sponsor's guidelines into consideration, ensuring that all the costs are allowable, allocable, and reasonable (please see **Appendix I** for more information on what these terms mean). Keep in mind that any unallowable costs may not be charged to a grant account. Identification of unallowable costs begins with the PI/PD of the award or Budget Manager if the Budget Manager is someone other than the PI. If you are unclear on whether a charge to an award is unallowable, please contact Grants Accounting or OSP. Any expenses that are determined by OSP or the Grants Accounting office to be unallowable on your award will be removed, and an alternate source of funding (non-grant) will be required to absorb the cost. Please see **Appendix I** for Saint Augustine's University's Reference Guide for Allowable Costs. Your OSP contact will assist with checking for any unallowable costs on your proposal budget to head off these issues from the very start.

Direct Costs and Facilities and Administration (F&A) or Indirect Costs.

Budgets are typically divided into two broad categories: Direct Costs and Facilities and Administration (F&A) or Indirect Costs. Direct costs are those that can be directly attributed to the research project (project salaries, materials, travel, etc.). Indirect costs are those that are incurred by the university because of our research endeavors but cannot be directly attributed to one sole research project (rent,

utilities, security, and janitorial services, administrative support, shared general office supplies, etc.). A fellowship application will likely be much simpler regarding the budget, which is normally set at a flat amount for salary only and is unlikely to include indirect costs.

While this is not an all-inclusive list, costs that you may need to include in your grant budget could include:

Salaries for Faculty Members

Whenever possible, requests for salary support from a grant should be directly proportioned to the percentage of effort/amount of time being dedicated to the project. Whether the salary is being requested as a course buy-out, as summer salary, or in rare cases salary supplementation, it should reflect the true salary cost of a faculty member's time. Some sponsors do not allow this, such as the NSF, which limits investigator salary (without a very strong justification to the contrary) to two months, normally taken in the summer, and the NIH, which uses a salary cap.

Please note that **Saint Augustine's faculty cannot serve in a consultant/independent contractor role** and be paid with a check request through Accounts Payable rather than being paid through the payroll system. If you have a faculty member serving in a role, such as a steering committee member or a speaker, please discuss how to properly compensate them with your OSP contact.

Saint Augustine's applies the following guidelines regardless of the source of funding for research and sponsored projects (university funding, federal funding, non-federal funding) and with particular consideration to the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (commonly called "Uniform Guidance").

1. Academic Year Salaries

- a. **Course buyouts:** Course buyouts allow an investigator to reduce his or her course load for the academic year in order to dedicate him/herself to the research or sponsored activities set forth in a proposal. Coordinating with the Department Chair or unit head, investigators may propose to "buyout" a course

that they would be teaching during the academic year by proposing that an alternate source of funding available to the investigator (typically grants, contracts, or other external funding to Saint Augustine's) pay for the investigator's time so that their university effort can be spent working on research or other sponsored activities in lieu of normal teaching/instructional duties. Each course buy-out should be calculated at 1/8 of the investigator's Institutional Base Salary. Please note that any course buyout must be approved in advance by the Chair/unit head and the Dean/area VP (as applicable) and must be consistent with all terms of the applicable funding instrument. It is Saint Augustine's policy not to allow faculty to reduce their teaching load to zero in any semester except under rare circumstances and with approval by the Provost.

b. Salary Supplementation or "Overload": In general, Saint Augustine's full-time faculty and staff may not receive additional income (i.e., income beyond Institutional Base Salary) for work performed on research and sponsored projects during a period of full-time employment. Extra compensation may be provided for additional services only when the intended activity is clearly outside the normal workload of the individual – i.e., services above and beyond an employee's University appointment and associated Institutional Base Salary – and in response to a special or urgent need that can best be satisfied by the employee as determined by the Department Chair or unit head.

Federal sponsor policies preclude the University from charging extra compensation payments (i.e., compensation in excess of Institutional Base Salary) to federal awards absent specific circumstances set forth in the OMB Uniform Guidance section on Extra Service Pay (2 CFR 200.430).

Where consistent with the foregoing guidance and all applicable regulations and sponsor policy, faculty investigators may request up to 20% of their Institutional Base Salary (or 1.8 academic year months) as extra compensation during the 9-month academic year.

OSP must carefully review an investigator's effort commitments to confirm that they are reasonable whenever extra compensation is proposed for an

individual. Extra compensation for activities that are charged to sponsored awards must comply with all applicable effort commitment and reporting requirements.

It is Saint Augustine's policy to comply with all sponsor policies on extra compensation payments, and such extra compensation should be rare and on an exception basis. Please work closely with your OSP representative to properly address any prospective extra compensation arrangements.

c. **Salary Reimbursement or "Salary Savings"**: If a grant requires and compensates the PI for time beyond that which can be provided by Saint Augustine's, e.g., beyond the combination of a course buyout, 20% salary supplementation and summer pay (see below), then salary should be budgeted to reimburse the university. The NIH K awards are an example of these, where the investigator must dedicate 75% effort each year of the grant.

d. **Payment for teaching additional classes beyond the normal course load**: Even when written into an awarded grant, teaching an additional class for compensation must be approved by the Provost and CFO on the form commonly known as the Overload Form. Approval must be secured before the class is taught. Compensation must be in line with current adjunct faculty rates.

2. **Summer Salaries**

If the research project will occur during the summer, faculty members may request up to 3 months of summer salary, as allowed by the granting agency. One month of summer is calculated by dividing the academic year base salary by nine. Note that while course buyouts are "all or nothing", summer salaries may be requested in smaller increments such as weeks or even days.

3. **Special Instructions for Faculty Affected by the NIH Salary Cap**

As of January 12, 2023, the NIH salary cap (Federal Executive Level II) is \$212,100 per calendar year, or \$17,675/month. Saint Augustine's uses a 9-month academic year appointment, so any faculty member whose academic base salary is above

\$159,075 (\$17,675 x 9) is subject to this cap. [Note: Administrative staff with 12-month appointments are also subject to this cap if their annual salary exceeds \$212,100.]

- a. Affected faculty requesting course buyouts in their NIH proposal budget should calculate each buyout at 1/8th of \$159,075, or \$19,884.38, instead of 1/8th of their actual academic year salary as instructed in 1.a. above.
- b. Affected faculty requesting summer salary and/or salary supplementation must also use the NIH cap as the basis for calculation:
 - i. summer salary at \$17,675/month.
 - ii. supplementation at a max of 20% of \$159,075, or \$31,815 (rare, see 1.b. above). [Note: many budget forms force numbers to whole-dollar amounts, so expect some rounding.]

Salaries for Staff and Hourly Employees

· If a staff member has a **full-time** or **part-time** (not hourly) appointment and is considered a non-exempt employee, they are subject to North Carolina overtime laws. Exemptions in NC generally apply to white-collar employees who receive payment on a salary basis and perform exempt job duties such as executive, administrative, professional, computer, and or outside sales to name a few (See HR for exemption rules). Saint Augustine's work week is 40 hours; any portion of an hour over 40 will result in an overtime pay rate of time-and-a-half for non-exempt employees. Because it can sometimes be difficult to predict the amount of time research staff may spend on a project per week, and grant budgets do not increase to absorb overtime pay, you should consult with your OSP contact and HR staff in order to determine the best way to staff your project.

· In the event that **existing Saint Augustine's staff** (already having permanent employment at Saint Augustine's University) will be participating in a research project, the investigator must estimate the percentage of that staff member's time that will be dedicated to the project. The corresponding percentage of the staff member's salary, along with the fringe benefits (if the indirect cost rate allowed is less than our negotiated

rate, which includes benefits), should be calculated as part of the grant's personnel expenses. **Compensation for staff members cannot be budgeted as consulting but must be budgeted as salary.** Supervisor's approval (if the investigator is not the supervisor) must be obtained for their participation in the grant.

- In the event that hiring a **new staff member** would be required for the research project, the grant must include the total cost of that person's salary -- and their fringe benefits if the indirect cost rate is less than our negotiated rate, which includes benefits.

- **Part-time employees** are defined in the employment handbook.

Definitions can vary based on employment level -- note that minimum wage is \$7.25/hour in NC -- but if the worker is considered a part-time administrator (as opposed to an hourly worker), they are subject to the North Carolina minimum as described in the employment handbook.

- **Temporary employees**, by contrast, may work full-time hours but for a limit of 3 months.

- Saint Augustine's usually does not offer health benefits to part-time, hourly or temporary staff. However, if a part-time or hourly worker accrues more hours or a temporary worker's tenure is extended beyond 3 months, Saint Augustine's may be required to offer them health insurance. If your sponsor does not allow our negotiated-rate indirect costs (which include all fringe benefits), this could affect your budget.

As with Saint Augustine's faculty, Saint Augustine's **staff cannot serve in a consultant/independent contractor role and be paid with a check through Accounts Payable** – they **must be paid as an employee through the Payroll system.** Please discuss with your OSP contact how to budget this sort of 'consultant' role for an existing faculty or staff.

Hourly Student Workers

Paying hourly undergrad student workers (less than 18 hours a week) is usually allowable. Hourly rates can vary between departments. Note that the minimum wage

is \$7.25/hour. Hourly students do not receive fringe benefits. If the student you want to hire is a full-time student at Saint Augustine's, then no background screening will be required; however, if they are part-time, then it will be, and that can add a few days to the hiring process.

How do I decide if I should hire staff or use a consultant?

Consultants are also known as independent contractors, and it's the word "independent" that can help you make this decision. A consultant is someone with expertise in a particular field or function who provides their service for a fee to the public, not just to you. You may need them to do a bunch of tasks, but even though you're asking them to complete X, Y, and Z, you're not telling them when and where to do it – although you've given them a deadline, they're going to complete the job on their own time. You're not expecting them to be available to you from 9 to 5 each day, and you may not ever see them face-to-face during the project, depending on where they are located. Their work for you implies no ongoing relationship with Saint Augustine's. And they've usually already got all the equipment, hardware, or software necessary to do this job since they regularly do it for other people, too.

On the other hand, a staff member you hire is someone you expect to be available during certain times; you are probably providing the space for them to physically be on campus or the equipment they need for fieldwork; they've been hired to do this job just for you, and for Saint Augustine's; and you'll be providing a lot more oversight on their work -- telling them step-by-step instructions, asking for periodic updates, requiring daily deliverables, etc.

Another consideration may be cost: The IRS looks carefully at examples of consultants being paid what looks to be a full-time salary amount because they want to make sure the business hiring this person as a consultant instead of an employee isn't doing so just to avoid paying payroll taxes. So, while there is not usually a hard limit on consulting fees, paying a consultant six figures, for example, may raise some eyebrows, maybe even from the grant sponsor! They may wonder, why isn't this person just being hired as a staff member? And Saint Augustine's may ask you that question, too.

Fringe Benefits

Saint Augustine's University has an Indirect Cost or Facilities and administrative (F&A) rate with federal sponsors. Fringe benefits (health insurance, 403B contributions, tuition benefits) are included as part of our F&A rate agreement when the sponsor allows us to charge our rate.

If the sponsor does not allow us to charge our full rate, we must budget fringe benefits as part of the Direct Costs. Fringe benefits are calculated as a percentage of salaries and wages. The rate is dependent on the nature of the employee's status: If working full-time, then full fringe benefits will be charged. The most current fringe benefits can be obtained from human resources.

Instructions for hiring personnel and for processing salary paperwork after an award can be found in the "Grants Management" section of this manual.

Other-than-Personnel Costs

When allowable by the sponsor, investigators should budget for any expenses that they would incur in the course of the project, such as:

- **Domestic and international travel expenses** -- When using Federal funding for travel, most sponsors require you to use the government's per diem rates and conform to the Fly America Act (use of domestic carriers). Information on both can be found on the OSP's webpage.
- **Office or laboratory supplies and materials; computer hardware or software, supplies, and peripherals.** Check with IT to ensure we don't already have a license for what you need.
- **Usage fees** -- for laboratory use, library access, etc.
- **Capital equipment** -- "capital equipment" or just "equipment" is defined by the Federal government as units costing \$5000 or more with a lifespan of at least one year.

- **Participant costs** – some sponsors have a specific definition of “participant,” such as the National Science Foundation. A participant is someone who is participating in your project for their own benefit (training, education, etc.) and is not performing any service for which you are compensating them. A speaker at a conference, for example, is not a participant and would likely be classified as a consultant instead.
- **Human subject costs** – special consideration should be taken when deciding how much to compensate a human subject for their time in your study. Remember things like the task or tasks they are asked to do, the duration of the task(s), the minimum wage amount in their area, whether the task is of higher or lower risk of physical or emotional discomfort, etc. Paying any human subject \$600 or more in a calendar year will trigger a 1099 Tax Form. There may also be additional considerations if the human subjects are being paid in another country, such as the possibility of burdensome wire transfer fees and the possible risks of taking large amounts of cash overseas to pay foreign citizens. Please consult with the Institutional Review Board (IRB) and/or your OSP contact with questions.
- **Publication expenses**
- **Advertising fees**
- **Consultants** -- Note: Consultants cannot be Saint Augustine’s employees; they must be independent contractors. If you want to include a Saint Augustine’s employee (which includes faculty, staff, and students) in an advisory role, they must be included in the personnel section (usually under “technical” or “other” personnel).

Facilities & Administration Costs (aka “Indirect Costs” or “Overhead”)

Facilities and administration Costs (F&A) are those expenses that are generated as a result of research activities but cannot be directly attributed to a research project. Examples of these costs include the cost of maintaining academic and research buildings, library resources, utility expenses, security and administrative personnel salaries, and general, shared office supplies such as notebooks, pens, and toner.

Saint Augustine's University has a rate that should be applied whenever allowed by the sponsor. Our rates, whether on-campus or off-campus, are assessed only on the salaries and wages of Saint Augustine's personnel. In addition to the cost categories provided above, Saint Augustine's rate also includes our fringe benefits (items such as health insurance, retirement, tuition benefits, unemployment insurance, FICA, and other required taxes). Fringe is expended in tandem with salary expenses, based on the real costs incurred by personnel on the grant.

When the federal rate is not allowed by a granting agency, fringe must be budgeted directly, and the maximum indirect cost rate allowed by the grantor must be assessed on the total direct costs (including fringe benefits), not just on our personnel costs. Any request to ask for less than the maximum allowable indirect cost rate in a proposal budget must be strongly justified and approved by a VP as part of the Notice of Intent to Submit (NITS) form process. No requests to waive indirect costs entirely will be honored without either 1) documentation from the grant sponsor stating they do not allow indirect costs/overhead or 2) evidence that, while allowable, a request for indirect costs will jeopardize the proposal.

Cost Sharing

On occasion, a sponsor will require or strongly encourage that universities "cost share" a portion of the expenses for a research project. Cost sharing can also be referred to as a "matching" requirement or an "institutional contribution". Saint Augustine's researchers are discouraged from providing cost share/match unless it is either required or "strongly encouraged" (or similar language) by the funding sponsor.

Cost-sharing results in a financial commitment being made by Saint Augustine's University, therefore, any cost-sharing requirements **MUST** be reviewed and approved by the VP, CFO, and the President. The preliminary budget for cost share must be included in the NITS budget. The **Cost Share Expense** should be used to plan out and submit the cost share budget at the proposal stage and must be reviewed and approved by the Dean and VP; this form will also be used to report cost share expenditures during your grant project, should your proposal be awarded. **The person responsible for managing the cost share portion of the grant budget must be**

identified at the NITS approval stage. This may be the Principal Investigator or Project Director (PI/PD) themselves and could also be a departmental administrator or similar.

Entering into Subcontract/Sub-award Agreements

Subcontracts or Sub-awards are legally binding agreements that are entered into between institutions for the purpose of establishing a collaborative relationship under a research project typically, there is a “prime” institution (also known as the “pass-through entity”), which is responsible for the submission of a proposal, the design and oversight of the project, and the reporting requirements. The “subrecipient” institution completes a portion of the activities under the project as agreed to in the proposal but does not receive the funding directly from the sponsor.

If a faculty member wishes to collaborate with a colleague at another institution, they should bring this to the attention of OSP staff at the time that the proposal is being prepared. OSP staff, in turn, will communicate with the appropriate counterpart at the collaborating institution to determine if a subcontract is appropriate. Please see **Appendix C** for detailed information on the Subrecipient Process here at Saint Augustine’s.

In 2014, the **Federal Office of Management and Budget (OMB)** put into effect the [Uniform Guidance](#), which is an omnibus guidance circular that consolidated and streamlined the various circulars previously used by different types of institutions. As a result, there are now more stringent rules about sub-awardees to control risk to universities and protect federal funds. Saint Augustine’s uses these guidelines across the board, regardless of the funding source, for consistency. Any potential sub-awardee will be subject to a stringent review process prior to issuing a sub-award as well as monitoring during the sub-award project period, including the review of performance reports by Saint Augustine’s PI before sub-awardee invoices can be processed by Accounts Payable. In extreme cases, the PI may be required to make a site visit to the sub-awardee. Please see **Appendix C** for more information on the Subrecipient Process at Saint Augustine’s.

Sub-awardee? Or Vendor?

There is a difference between a **sub-awardee** and a **vendor**, and some questions should be asked about what is expected from the agreement with the other party before a decision is made about which option to choose. A vendor contract is a Procurement agreement – in other words, it's a purchase of services or products unlikely to be subject to the terms and conditions of the award – whereas a sub-award or subcontract is a Sponsored Program agreement.

Some questions to ask yourself:

- Do you consider the other party to be an essential part of the project, i.e., key personnel, with input into how the project proceeds?
- Will you need to depend on the other party's completion of programmatic and/or financial reports in order to do your reporting to the grant sponsor?
- Does the other party expect to publish in journals and present at conferences the results of the project?
- Were the other party chosen because of the unique expertise and knowledge they brought to the project?

If you answer “**yes**” to these questions, a **sub-award agreement** would likely be appropriate.

In contrast:

- Is the other party providing goods or services towards the project as part of its normal business practice and has no say in how the project proceeds -- are you simply providing them with instructions and expecting them to be followed?
- Does the other party provide these same goods or services for others?

- Does the other party operate in a competitive environment, e.g., were they chosen because they provided the lowest bid or quote?

If you answer “**yes**” to these questions, then a **vendor contract** would likely be appropriate.

Should the institutions agree that a sub-award or subcontract is appropriate, the collaborating institution would supply Saint Augustine’s OSP office with a detailed budget and narrative, a description of the work to be performed, and a signed “[Letter of Intent to Enter into a Consortium](#).” If Saint Augustine’s proposes to enter into a sub-award with another Clearinghouse member, then the “[Letter of Intent to Enter into a Consortium – FDP Expanded Clearinghouse Member](#)” should be used instead.

Samples of both can be found online.

If a Saint Augustine’s faculty member wishes to collaborate with another institution on a proposal where that other institution would be the Prime, the proposal must still go through the approval processes (NITS completion, OSP review, and submission) since the Saint Augustine’s faculty is still considered the Principal Investigator for the funding that would come to Saint Augustine’s. If a vendor contracts, the documentation that goes through Procurement or Selective Sourcing (Limited Purchase Order, Purchase Requisition, etc.) serves as the agreement between the vendor and Saint Augustine’s University.

Major Equipment and Space Requests

Projects that propose to alter existing space, that require the acquisition of space that is not currently assigned to the faculty member(s), or that would require the acquisition of major equipment (defined as costing \$ 5,000 or more, with a lifespan of at least one year) must receive explicit approval for these activities on the NITS form. In those circumstances, the investigator must include a detailed description of the requested space acquisition, space alteration, or equipment acquisition. Such requests are typically associated with long-term costs, which must be calculated and approved before an application is submitted. Estimation of costs often requires an initial plan from an architect or engineer. It is recommended that such projects be

brought to the attention of OSP and The Office of Business and Administration months in advance of the application deadline to ensure enough time for review and approval. While major computer equipment is often small enough that additional space will not be needed, if a larger piece, such as a server, is requested, faculty must work with IT to determine where it will be housed.

Submission Procedures

Deadlines

The Notice of intent form is to be submitted 20 - 30 working days before an expected deadline, with an abstract of the proposed research and a draft budget. The final proposal should be submitted as early in the process as possible but no later than 7 working days before the deadline.

Proposals that include subcontract/sub-award agreements, require approvals from other institutions or require approvals for space or major equipment acquisitions should be submitted as early in the process as possible to ensure that the necessary approvals can be obtained before the deadline.

University Review and Approval

Provided that draft proposals are submitted within the 20 - 30 days internal deadline timeframe, the Office of Sponsored Programs will review proposals for adherence to sponsor guidelines (formatting, inclusion of all required forms), general spelling and grammar, consistency in the proposed research activities, and budget accuracy and soundness. Should OSP staff find items that they believe should be modified, they will notify the faculty member of any recommended changes. The faculty member is at liberty to accept or reject proposed changes to the proposal.

Each proposal submitted by a faculty member must be reviewed and approved (signed) by the Office of Sponsored Programs. The Vice President for Institutional and Sponsored Research reserves the right to withhold an application, particularly for budgetary or compliance issues.

Limited Submission Proposals

There are circumstances where a funding opportunity will limit the number of applications that an institution may submit. When the Office of Sponsored Programs becomes aware of such opportunities, they are listed online. In the event that OSP becomes aware of a limited opportunity with insufficient time, posting online may not be possible.

Submission Mechanics

Once the necessary approvals and signoffs have been obtained, the Office of Sponsored Programs will electronically submit proposals in accordance with the sponsor's guidelines.

Incentives for Funded Research (Indirect Cost Return)

Saint Augustine's will try to provide a financial incentive to faculty members with active research grants for the purpose of promoting our institutional research agenda and support. The incentive funds are to be used for maintaining staff and necessary resources for external funding and to complete pilot work for future external funding applications. Receipt of funds is determined in accordance with the policies established by the University Research Council and the Executive Council). Please note that incentives are based on *actual indirect cost expenditures* per fiscal year, not *budgeted amounts*. (Ask your OSP contact for details about externally funded projects which are not for research.) Note that these funds are not to be used to pay amounts above and beyond a faculty member's contracted institutional base salary but may be used to replace a portion of a faculty member's contracted salary (course buyout).

Award Management

Research Compliance: Approvals, Training and Disclosures Related to Award Funding. Prior to the award, sponsors will require proof of any approvals and/or training necessary for the project. For example, the National Institutes of Health (NIH) will not send an award notice without proof of Institutional Review Board approval if the project involves using human subjects. Even if an award notice is issued, Saint

Augustine's will not allow activity on a grant account if there are outstanding approvals or training required by Saint Augustine's. Please see the below for guidance.

Biohazardous Materials and Select Agents

The use of biohazardous materials and select agents must be closely regulated to ensure the safety of all Saint Augustine's University members. The use of such materials must also be protected to prevent inappropriate usage (including disposal). For additional information, including the acquisition, maintenance, and disposal of these materials, please get in touch with OSP, who will contact the appropriate university representative for further instructions.

Export Control

Export control laws ensure that sensitive materials, software and equipment, weapons, and funding are not in the wrong hands for foreign policy and national security reasons. "Export" in this case can refer not just to physically carrying, for example, encrypted software to an embargoed country but also to allowing a postdoc from an embargoed country to view sensitive materials here on Saint Augustine's campus. While these laws provide exclusions for "fundamental research," the criteria under which the exclusions apply are narrowly defined, and it can be unclear in some cases whether an activity or item falls under these laws and, therefore, requires an export license. The Department of State has provided a helpful overview on its website. It is best to contact OSP if you are unsure whether a proposed activity could fall under export control laws.

Human Subjects

Any and all research conducted by any member of the Saint Augustine's University Community (including faculty, visiting and adjunct professors, staff, and students) that involves human subjects must be reviewed and approved by the Institutional Review Board (IRB). Even if the investigator believes that the research is exempt from approval requirements, it is the IRB's responsibility to designate whether a

project is exempt or not. Detailed information, including IRB guidelines and procedures, schedule of meetings, and forms, can be found on the IRB website.

Financial Conflict of Interest in Research Disclosure

In 2011, the Public Health Service (PHS), which comprises many federal funders that provide grant or contract funds to Saint Augustine's, decided to adopt a new, more stringent financial conflict of interest in research policy. The full policy and discussion points can be found online. Due to the fact that a growing number of non-Federal funders are also using the new PHS financial conflict of interest policies, Saint Augustine's University has opted to place these guidelines on the website and recommends their use for all externally-funded projects regardless of the sponsor.

One of the requirements of the new PHS policy is an education program, **which is recommended prior to expending any grant dollars** and should be updated at least every four years. Saint Augustine's uses the Collaborative Institutional Training Initiative (CITI) Financial Conflict of Interest training module. Please contact the IRB representative for training details or visit the IRB website.

Everyone defined as an Investigator as per University Policy must submit a disclosure form:

- Prior to the application for an externally funded research project, along with the Notice of Intent to Submit (NITS) form.
- Within 30 days of the discovery or acquisition of a new significant financial interest associated with the research project.
- On an annual basis during the life of the research project (the best time is when the annual progress report is being submitted to the sponsor).

Inappropriate (or Undue) Foreign Influence

Federal funders, such as the National Science Foundation and National Institutes of Health, look very carefully at the time commitments of potential grantees to determine whether they feel there is enough time for a proposed grant project to be completed successfully and in a timely manner. This has always been the case; however, more recently, there has been greater scrutiny surrounding not just the time committed to

other projects but also the type of commitment being reported. There has been great concern in recent years about non-US organizations or individuals “stealing” US research findings or output due to obligations that grants-active university personnel have entered into as individuals. An example would be something like the Thousand Talents recruitment program.

As a result of these concerns, the NIH, NSF, and other federal awardees have put into place additional requirements on providing information regarding foreign support of research, including non-monetary support such as resources or in-kind, as well as declaration and documentation of any foreign appointments or employment, at the time of proposal submission, as part of annual progress reports, and **once such support or appointment/employment becomes effective**. The last requirement is especially important to the university, as any undisclosed support that is discovered by the university must be immediately shared by the Authorized Representative (in the Office of Sponsored Programs) with the federal awarding agency. It is, therefore, imperative that PIs disclose in their other support/current and pending support documents all sources of support, monetary or non-monetary, as well as any foreign appointments or employment they may hold. Not doing so may cause a federal agency to delay or rescind a particular award; result in fines to the university; and result in civil or criminal procedures against a PI that hides such support.

Public Access Policies

Both the National Institutes of Health and the National Science Foundation have policies in place regarding the availability of publications that were made possible through their funding. Peer-reviewed publications must be made publicly available within a certain time frame; not doing so may delay further funding. Please see the NIH’s policy and the NSF’s policy on the OSP website for further details.

Purchasing on Federal Awards

Under the Office of Management & Budget’s Uniform Guidance, the Procurement Standards dictate how to treat purchasing supplies and hiring vendors on grants and contracts from Federal sponsors. Everyone involved in such purchases needs to be

familiar with the requirements. Saint Augustine's Purchasing Department must be contacted in advance for any purchase of \$10,000 or more (above the federal micro-purchase level) where competitive bidding is not used.

Responsible Conduct of Research

For certain Federal grants issued by the National Institutes of Health (NIH) and National Science Foundation (NSF), it is mandatory that undergraduate researchers be trained in the responsible conduct of research if they are being paid from these grants. Training may include such topics as avoiding scientific misconduct and plagiarism, observing safety protocols, the ethical use of human subjects or tissues, and proper care of laboratory animals. Saint Augustine's strongly encourages this training not just for those grants that require it but for all research at the University. For more information, contact OSP.

Rigor and Reproducibility

One of the most important aspects of research is the ability to reproduce results or extend research findings, and unfortunately, it can sometimes be difficult or impossible to do so. In the hopes of ameliorating some of the causes of this problem, as of January 25, 2016, all research and career applications to the National Institutes of Health must include information about biological variables as well as authentication of key biological and/or chemical resources if applicable. Anticipated to go into effect in 2017, the NIH will also require formal instruction in rigorous design and transparency for all individuals supported by institutional training grants (the T's), institutional career development awards (some K's), and individual fellowships (F's).

Award Notices

An Award Notice or Award Letter is the official documentation that provides the award sponsor's approval of a proposal for funding. These notices usually detail the amount of funding awarded and the terms and conditions of the award (including reporting requirements). All notices acknowledging that a sponsor has agreed to award a proposal must be forwarded to the Office of Sponsored Programs for appropriate action, including fellowship awards. A majority of sponsors will forward award notices

directly to OSP; however, in the event that a faculty member receives an award notice (or award check) directly, they should forward it to the Office of Sponsored Programs.

A notification of award may be sent to Saint Augustine's as an electronic or a hard copy document. State and City agencies typically generate contracts that must be signed by all the parties involved. Any award notification (including contracts and subcontracts) must be reviewed, accepted, and, when necessary, signed by the Office of Sponsored Programs.

Award Notices must be received in order to establish a Colleague fund. Expenses should not be incurred on a project until an official notice of award has been received from the sponsor.

In the event that there is a discrepancy between the budget requested in a grant or fellowship proposal and the amount of the award, it will be necessary for the OSP staff and the Principal Investigator/Project Director to reconfigure the budget to ensure that the project is still feasible, and to provide accurate information to the Grants Accounting Office.

Creating a Colleague Fund (FOAP)

A Colleague fund is an internal spending account established for each externally funded project or fellowship. Each external award is held in a separate internal Colleague fund to ensure appropriate monitoring of expenditures and adherence to the Sponsor's spending guidelines and to allow for financial reporting. The Colleague fund is divided into line items by account code, which are descriptive categories into which the funds are divided (for example, hourly wages, office supplies, and travel).

Colleague funds are also known as FOAPs, which stands for Fund/Organization/Account/Program. Upon receipt of an Award Notice, the Office of Sponsored Programs will gather all of the information that the Grants Accounting Office needs in order to establish a Colleague fund. At this point, OSP staff may contact the Principal Investigator to ensure that the line items are properly budgeted and to gather information about hired personnel, such as names and Saint Augustine's ID

numbers. Once the Grants Accounting Office receives the material from OSP, they create a unique

Colleague fund, which is emailed to the Principal Investigator/Project Director along with a detailed line-item budget. If there are any discrepancies between the budget that the Principal Investigator receives and what they believe the budget should be, this should be brought to the attention of the appropriate OSP staff. In addition to the budget, the Pre/Post Awards Specialist also attaches information about award management, which includes Saint Augustine's procedures as well as Federal requirements when applicable. The PI is expected to review and follow these guidelines.

The Colleague FOAP number is to be referenced on all invoices, check requests, Employee Action Forms, and any other requests for charges to be made against the grant. Principal Investigators are listed as the managers of their awards. The PI may want to extend signature power to others on the grant, such as a Co-PI, program director, or administrative assistant. To gain signature power for Procurement/Accounts Payable actions, an additional approval authorization form must be filled out for this person and signed off by the grant PI. Accepted signatures on the form can either be a scanned 'wet' signature or an e-signature using DocuSign.

Monitoring your Colleague Account

Principal Investigators/Project Directors can access real-time information on their Colleague account through the Colleague Self-Service module in the Finance section of Saint Augustine's intranet portal. Full Colleague training is available from the Controller's Office. It is essential that PIs monitor their Colleague funds to ensure that their grants or contracts are being charged correctly throughout the life of the project. At a minimum, PIs or their designees should review expenditure charges and encumbrances in Colleague Finance on a monthly basis; doing this more frequently is advisable. It is recommended that a "shadow system" is used for ease of comparing

on a one-to-one basis the expected charges and encumbrances (due to POs or salary appointments) against the data in Colleague Finance.

If you find you do not have access to Colleague Finance in the Saint Augustine's portal, you will need to submit a request for Colleague Finance Access. You must have access to this application in order to view your grant activity in the system.

Recall from the proposal budgeting section above that all expenditures on an external award must take both the Office of Management and Budget's Uniform Guidance and the award sponsor's guidelines into consideration, ensuring that all the costs are allowable, allocable, and reasonable (please see **Appendix I** for more information on what these terms mean). Unallowable costs may not be charged to a grant fund. The identification of unallowable costs begins with the PI/PD of the award (or Budget Manager, if the Budget Manager is someone other than the PI). Monitoring your award regularly in Colleague will help you detect unallowable costs on your grant fund in a timely manner. Please reference **Appendix I** for Saint Augustine's University's Reference Guide for Allowable Costs, and if you are unclear on whether a charge to an award is unallowable, please contact Grants Accounting or your OSP. Any expenses that are determined by OSP or the Grants Accounting office to be unallowable on your award will be removed, and an alternate source of funding (non-grant) will be required to absorb the cost.

Re-budgeting

Expenses on an external award account should adhere to the Sponsor's guidelines on allowable expenditures and should correspond to the awarded budget. There are circumstances when unexpected variances will occur in the budget. Re-budgeting may be allowed by some sponsors within defined parameters. If a faculty or staff member needs to change the allocation of the line-item expenses on a budget, they should notify OSP staff, who will offer advice on the appropriateness of the changes and will notify or request permission from the sponsor if necessary. In order to process a budget transfer once deemed appropriate, the budget administrator (usually the PI) must fill out and submit the Request for Budget Transfer through DocuSign via email

with their appropriate VPs signature to OSP for review and approval. OSP will then pass the request to the Controller's Office, which will process the change in the Colleague system and email confirmation.

Processing Course Buyouts, Salary Relief, and Salary Supplementation

Once a PI has received an official Award Notice and has received notification that an internal Colleague account has been established, they can access the funds to provide a salary supplementation (in rare cases), to request summer salary, or to transfer a portion of a faculty member's academic year salary to the grant account. All of these activities are done by completing an Employee Action Form. The form may be accessed from the Office of Human Resources.

The Colleague account number is to be placed in the line "Budget" line. In the section entitled "Justification/Additional Comments," the Principal Investigator should include any relevant information to the grant (e.g., the sponsor, dates, percentage of time). The form is to be signed by the Dean and the Provost. Faculty members are encouraged to seek assistance from OSP when preparing this form.

When a course buy-out is budgeted into a Colleague account, **it will be processed automatically** for the semester indicated **unless** notification is provided by the faculty member to the Office of the Provost that they will not be taking the buy-out at that time.

Hiring Grant Personnel

All requests for full-time employees and part-time, benefitted, administrative and clerical positions (new hires as well as replacements) must be approved by OSP and Human Resources unless the candidate for the position is written into the grant by name. Processes can change depending upon state or federal labor laws, but an expected process may consist of the following steps: 1) pre-approval of position; 2) write-up of job description including information on dates, salary or hourly rate, and Colleague grant FOAP, submitted by the PI; 3) position posted on HR website for a required minimum number of days (unless the candidate is named in the awarded grant); 4) submission of Saint Augustine's job application form, completed by candidate, to HR, who will use this to request initiation of the background screening (when required); 5) conditional or full offer, when authorized, by the PI to the

candidate; 6) completion of all tax and other hiring forms, and orientation materials, by new hire with HR and department when appropriate. Saint Augustine's job application and hiring paperwork may be found on the HR website or in the office of human resources.

Please note that there are additional instructions for prospective employees who are foreign nationals above and beyond the usual hiring procedures, and anyone hiring such a candidate is strongly encouraged to contact HR staff.

Note Regarding Employment of Members of the Same Family or Household

While the Administrative Handbook specifically states that you may not work in the same department as, or serve in a supervisory capacity over, a member of your immediate family or household, there can sometimes be exceptions. There are many cases of husband/wife and other partnership teams of researchers who met in the field and developed their careers together, for example. In a case such as this, a Request for Exemption must be filed to be approved by both your Vice Presidents. The request must include the role the family/household member will hold, the amount and source of the salary, and their unique qualifications for the research project that necessitates their employment.

Paying for Grant Related Research Expenses

As noted above, the Colleague Account number is to be referenced on all invoices, check requests, Employee Action Forms, and any other requests for charges to be made against the grant. Principal Investigators must request signature authority for each new grant and may also want to extend signature power to others on the grant (Co-PI, program director, etc.). To gain signature power for Procurement/Accounts Payable actions, a signature authorization form must be filled out; this form is available from Procurement.

Reimbursement of expenses, purchases, and payment of consultants under a grant must adhere to the sponsor's guidelines and should correspond to the awarded budget. In addition to this, expenses must adhere to the Policies and Procedures established by Saint Augustine's University's Purchasing department.

Payments to project participants, consultants, subcontractors, and other personnel or computer hardware/software should not be made by the investigator as an out-of-pocket expense. You may not be reimbursed by the university for payments such as this.

Before ordering software, in order to avoid duplicate purchases, please consult with the IT department for the list of available software. If the software package you need is not already available, please go through IT's Computer Acquisitions process to purchase it.

In determining what you may charge on an external award, you must take both the Office of Management and Budget's Uniform Guidance and the award sponsor's guidelines into consideration, ensuring that all the costs are allowable and allocable (please see **Appendix I** for more information). Unallowable costs may not be charged to a grant account. Identification of unallowable costs begins with the Principal Investigator or Project Director of the award or the Budget Manager if the Budget Manager is someone other than the PI/PD. If you are unclear on whether a charge to an award is unallowable, please contact Grants Accounting or OSP. Any expenses that are determined by OSP or the Grants Accounting office to be unallowable on your award will be removed, and an alternate source of funding (non-grant) will be required to absorb the cost. Please see **Appendix I** for Saint Augustine's University's Reference Guide for Allowable Costs. The above process also applies **to cost overruns** – and expenses that will cause an external award to go into a negative balance will be moved to a non-grant fund.

To Submit a Request for Reimbursement

Payment to project participants, consultants, sub-awardees, personnel, or computer hardware/software should **not** be made by the investigator as an out-of-pocket expense, and you may not be reimbursed if you disregard this instruction. Out-of-pocket expenses should be limited to small amounts for supplies and incidentals (~\$60

max). All purchases and requests for reimbursement of expenses should be processed as outlined in this document and in compliance with the respective sponsoring oversight agency guidelines and with university purchasing/procurement guidelines. If in question, please contact OSP staff to determine whether an expense can be paid out of pocket.

Grant Purchases on a Corporate AmEx Card

As the university moves away from using petty cash, more grant PIs are being approved for corporate American Express cards for grant purchases. PIs/PDs of grants may use a corporate AmEx card. These cards may be used for limited grant expenditures (supplies and travel) that are included in the approved grant budget and do not exceed a predetermined amount listed in the grant. Any purchases over the predetermined supply and travel line must follow the above instructions regarding Purchase Requisitions. These cards may not be used to pay project participants, consultants, sub-awardees, personnel, or computer hardware/software, as there are specific procedures in place to process these types of orders. If you have any questions about whether a grant expense may be placed on an AmEx corporate card, please contact OSP.

Ordering Office Supplies

Please note that general office supplies may **not** be charged directly to a federal award. “**General**” refers to anything that is used communally or for many projects, funded or unfunded, such as paper for a central copier or printer, pens, sticky notes, paper clips, etc. The only office supplies that may be charged to a federal award are those that are used for that specific project; for example, cardstock and postage used to create recruitment brochures for that project would be an allowable expense.

Saint Augustine’s University has a contract with Staples Business Advantage (SBA). To set up your SBA account, contact the purchasing department. Additionally, if you have any questions about ordering from Staples in general, please contact the purchasing department.

Sub-awards

In order to process sub-award payments, a fully executed sub-award agreement must be in place. Sub-awards are negotiated and signed by the Office of Sponsored Programs, which forwards copies of the agreements to the Grants Accounting Office. Once an executed agreement is in place, the sub-awardee may send invoices to the PI in accordance with the reimbursement terms of the agreement. The investigator should put this invoice with a check requisition in Colleague to initiate payment. Once approved by Grants Accounting, the paperwork will be forwarded to AP for processing. If the payment needs to be in the form of a wire transfer rather than a check, a check request form is still used. In the “Special Instructions” box, write WIRE TRANSFER/ACH; you will need the following information to fill it out:

- Bank name
- Bank address
- ABA (routing) number
- Account name
- Account number
- Identifiers, if necessary (invoice number, credit to, etc.)

Independent Contractors (Consultants)

Independent Contractors are **individuals from outside of Saint Augustine’s** being paid with a check directly from the grant. No taxes are taken out of these funds because they do not run through Payroll but rather through Accounts Payable. **If your consultant has a Tax Identification Number or TIN**, they are not considered an Independent Contractor but rather a vendor. You do not have to follow the Independent Contractor process for a vendor; instead, treat them like any other company you might work with that is providing a service towards your grant project.

If a consultant is not a US citizen or resident alien, instead of a W-9 form, a W-8BEN form should be used. In addition, if the consultant has a social security or

individual taxpayer identification number, they must fill out IRS form 8233 and attach an accompanying statement.

Finally, a copy of the consultant's social security card (if applicable) and a copy of the consultant's passport (main page, visa, and US entry stamps) must accompany the statement, invoice, memo, and check request listed above.

Research Participants – Cash Payments

To **obtain funds (Cash Advance)** to recruit subjects (e.g., to reimburse costs for participation, provide incentives for participation such as food, cash, gifts, etc.):

- Complete a Check Request Form for the total funds that are expected to be paid, payable to the Budget Administrator (authorized signatory for the account).
- Prepare a memo to accompany the Check Request, which details that the funds will be used for payment to participants and that this is an allowable cost on your award; the number of participants that will be involved in the study; a description of the dollar value and nature of the incentive that each subject will receive; and a short summary of the purpose of the study/incentives (2-3 sentences).
- Submit the Check Request, memo, and Cash Advance Request Form to the Purchasing department. Be sure to include your extension on the form so they may call you when the check is ready for you to pick up!

To **clear the Cash Advance** from your award:

- Provide a memo stating that the Cash Advance has been disbursed and provide the following information as an attachment: **(a) If this is not a confidential study:** Have each of the subjects sign a sheet(s) verifying what they have received for participating in the study and on what date. **(b) If this is a confidential study,** provide a list of reference numbers instead of the participant names (for example, FD0001, FD0002, etc.), the date the funds were distributed, and the amounts distributed. These reference numbers should refer back to documentation the PI maintains, which holds the participants' true identity, a sign-off from the participant who received the incentive, or an e-mail acknowledging they received the gift card if sent by mail and any other support for the study.
- If any funds are left over from the Cash Advance, also include a personal check made out to Saint Augustine's University for the difference. This will be deposited back to your award.

- Send the memo, attached documentation, and check (if applicable) to the Grants Accounting Office.

Research Participants – Gift Cards

The PI should contact OSP requesting the purchase of the gift cards. Once all details have been worked out, please complete your request with a requisition form. The requisition must contain the following information:

- Grant FOAP, which should be charged
- Name of vendor
- Value of gift cards
- Number of gift cards for purchase – it is suggested that these are ordered in batches in order to avoid having leftover, unusable cards that probably cannot be returned
- **(a) If this is not a confidential study:** The names of each research participant receiving a gift card. **(b) If this is a confidential study,** Provide a list of reference numbers instead of the participant names (for example FD0001, FD0002, etc.) and the dates the gift cards were distributed. These reference numbers should refer back to documentation the PI maintains, which holds the participants' true identity, a sign-off from the participant who received the gift card, or an e-mail acknowledging they received the gift card if sent by mail and any other support for the study. Maintain this documentation in case your grant is audited for as many years as the federal or state government document retention policy states.
- Approval by the department Chair or other appropriate authority depending upon the school or if the PI has the grant as part of a center (Dean, VP, etc.).

Computers, Software and Equipment

Capital equipment is defined as any single apparatus costing \$5,000 or more with a lifetime of one year or greater. It is University policy that all goods purchased by the University, regardless of funding source, must be shipped to and received by the University. However, it is permissible to reship goods to the requestor after being recorded as a Saint Augustine's University asset. Please see **Appendix A** for the University's policy on capital equipment purchased with federal funding.

Computer equipment and software that does not reach the \$ 5,000 capital equipment threshold is instead considered “non-capital equipment” or “supplies” by both the federal government and Saint Augustine’s. Acquisition of such purchased or leased computers and related equipment, including software, must go through Saint Augustine’s IT department. The IT department will provide a quote in order to process requisitions in accordance with the University’s computer procurement and maintenance policies.

The University is required to keep an inventory of equipment purchased with federal grant funding; therefore, it is important that such purchases be coordinated through the purchasing department and that records of the apparatus’ acquisition (price, model and serial numbers, condition in which it was bought) be kept for auditing purposes. Ownership of equipment purchased with grant funding may be regulated by the sponsoring agency. For federally funded grants, for example, the sponsoring agency may reserve the right to claim ownership of equipment once the project has ended. As financial stewards of external grants, Saint Augustine’s University is accountable for this equipment. Equipment purchases do not become the personal property of the investigator. Should an investigator leave Saint Augustine’s and wish to transfer any item of equipment to their new place of business, they must work with the Vice President for Business and Administration in order to gain approval for the transfer.

Travel

As mentioned in the budgeting section, if traveling on Federal funds, the university or government per diem rates must be used for meals and incidentals. In addition, travelers using Federal funds must conform to the Fly America Act, which requires that in most circumstances, a domestic carrier (or partner of a domestic carrier) must be used for all flights regardless of cost. Information on both can be found at <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>.

Arrangements for grant-related travel should be made through the business office as it incorporates Saint Augustine's travel policies and can ensure that your travel arrangements comply with Saint Augustine's policies and federal travel rules, such as the Fly America Act. More travel information, such as how to submit reimbursements for travel, when to use a university credit card, and how to pay for travel for non-Saint Augustine's employees, can be found on the Business and Administration Travel Policy page.

PIs/PDs of grants may have a corporate AmEx travel card. If allowable, travel purchases made on these cards will be billed directly to your Colleague grant fund. **Note that all travel rules, whether government regulations or Saint Augustine's policies, must still be followed** when using a corporate card to make purchases. Charges for alcoholic beverages, unapproved foreign air carriers, or first or business-class travel will likely not be allowable costs on a grant, and you will need to find an alternate source of funds for those expenses.

Cost Transfers

Sometimes, an expense is posted to a grant mistakenly -- this could happen due to a transposition of digits in a Colleague Fund number, illegible writing on a form, data entry error, etc. As mentioned in the Monitoring Your Colleague Account section above, the Principal Investigator/Project Director (PI/PD) or Budget Manager (if a different person) should be keeping tabs on their grant account and looking into any charge that they don't recognize as belonging to that project, by contacting the Grants Accounting Office with a screenshot of the charge from Colleague showing details such as the invoice number, check request number, purchase order number or other identifiers that will allow Grants Accounting to locate the original paperwork. If the charge is determined to not belong to that grant, the charge will be moved off and onto the proper Colleague fund.

On other occasions, the PI/PD or Budget Manager with more than one award may have mistakenly attributed an expense to one grant when it belonged to another. The cost must be moved to the proper award by using the Expense Transfer form. The

form must be signed and approved by the department/unit, Dean, and VP, and include documentation about the charge, such as labor detail, an invoice, etc. The form should be submitted to the OSP, which will review it, and if the Manager of Grants Accounting and Compliance approves, the Grants Analyst will make the correction in the Colleague system. Costs should be moved within 90 days of their incurrence in line with general good accounting standards. Anything over this period will require a memo explaining why the charge was not noticed within that window. If the expenditure is from a previous fiscal year, moving the expense from one grant to another may not be possible if the fiscal year has been closed out already. In that case, the charge would be moved to a non-grant fund, and any submitted financial reports would need to be amended.

A preponderance of cost transfers, especially those involving salaries, can be an audit finding, and audit findings can jeopardize Saint Augustine's ability to receive awards. Therefore, being careful about what Colleague fund you charge expenses to in the first place is crucial.

Invoicing/Drawdowns

Unless an award is provided upfront by an award sponsor, the Grants Accounting Office must invoice the sponsor periodically, based on their schedule, or submit drawdowns to a payment website. In either case, the university is compensated on a reimbursement basis based on allowable expenses incurred in the Colleague Finance system. The Grants Analyst prepares the drawdown or invoice with supporting information, including bank statements, which the Manager reviews, and if approved, the Manager certifies and submits the drawdown or invoice. Any questions about expenses are directed to the Principal Investigator/Project Director (PI/PD) with a copy to the OSP contact before the drawdown or invoice is approved and submitted. A confirmation print screen is filed for each transaction if there is a drawdown. At the end of an award period, any funding not expended during the project period cannot be drawn down and remains with the award sponsor.

Reporting

Interim and final **programmatic** reports are to be prepared by the Principal Investigator and submitted by either the Principal Investigator or OSP staff, depending on the sponsor's guidelines. The Controller's Office prepares and submits interim and final financial reports. Suppose there is a cost share commitment as a part of your award. In that case, the Cost Share Expense Reporting form must be filled out, signed, and emailed to the OSP or the Grant Administrator in the Controller's Office so that that office may include the cost share information in the financial reports they send to the sponsor. The timing of submission of these forms to the Controller's Office will depend on the reporting schedule provided in the award's terms and conditions. The form is fillable but must display a physical signature – either by signing by hand and scanning or by using an electronic facsimile of your physical signature. Please do not use the Adobe “stamped” signature on this form; it will not be accepted.

The Office of Sponsored Programs may remind the investigator of impending report deadlines; however, the Principal Investigator is responsible for tracking when their programmatic report is due and ensuring that it is sent to the sponsor on time.

Time and Effort reporting and certification for Federal awards, following the standards of the Uniform Guidance, is performed three times a year: Spring, Fall, and Summer. This reporting assures external sponsors that funds for the projects they have awarded Saint Augustine's personnel are being properly expended. Each PI will receive a packet of reports, one for each person compensated in whole or part by the PI's Federally sponsored award. The PI must review for accuracy. Please see **Appendix B** for the time and effort reporting procedures.

Extensions to Awards

At times during the course of an award, delays can occur, which prevent the timely progress of research or scholarly activities – the COVID-19 pandemic, for example, caused delays worldwide to research programs. In this situation, a PI is left with unspent funds and more work to be completed and is faced with the expiration of the award's project period. In this case, requesting a **no-cost extension** is appropriate

when allowed by the funder. This type of extension is deemed “no-cost” because it’s at no cost to the funder since it’s a request to use the remaining funds and not asking for added funds. When faced with this potentiality, PIs should OSP a few months in advance to discuss 1) whether the funder allows no-cost extensions in the first place, 2) what documentation is required as part of the request, and 3) what the funder’s deadline is (often 30 to 60 days in advance of the end of the project period). OSP will assist with putting together and submitting the request to the funder and informing the Office of Grants Accounting of the approved extension of time so that this may be reflected in the Colleague Finance system.

At other times during an award, unexpected results or new information may arise that suggest new research or scholarship avenues that require additional time and funding. In this case, an **at-cost extension** may be requested if allowed by the award funder. These types of extensions are also called revisions to awards. Since they are requesting additional money from the funder, they are less likely to be approved and, therefore, must be justified very strongly. Again, PIs should contact OSP to inform them about this particular circumstance and ask for advice regarding requesting a revision from their award funder. Your OSP representative may recommend discussing this with the funder’s program officer before sending in any formal request. Based on such a discussion or instructions from a funder, your OSP representative will assist with crafting and submitting your at-cost extension request and, if approved, will work with Grants Accounting to extend the end date and put the budget for your additional work on the project.

Special Considerations

Controlled Unclassified Information

Controlled Unclassified Information, or CUI, is information that the government may provide you during your research project that is not classified material but is still expected to be kept secure. CUI mainly surfaces due to a contract, rather than a grant, with a US military or Defense Department branch. CUI contract clauses are

often included only by reference, which can be overlooked if such a contract is not carefully scrutinized. Accidentally sharing CUI can have consequences for both the researcher and the university. If you are considering entering into such an agreement with the government, contact your OSP representative immediately to discuss the possibility of CUI and the safeguards to be put in place around such information. For more details, see the Defense Counterintelligence and Security Agency's webpage on CUI: <https://www.dcsa.mil/mc/ctp/cui/>.

Data Use Agreements, Material Transfer Agreements, and other Related Contracts

Regardless of whether a research project is internally funded, externally funded, or receiving no current funding, when you are faced with completing a data use, material transfer, or non-disclosure agreement (or other research contracts or memos of understanding), please get in touch with your Office of Sponsored Programs (OSP) representative for assistance. OSP works closely with the Business office, which works closely with the Office of Legal Counsel to determine what contract clauses can and cannot be accepted by Saint Augustine's, and if need be, OSP staff or the business office will help negotiate with the contracting agency or company.

Here are a few guidelines to keep in mind:

- When it is a student's research project that an agreement pertains to, Saint Augustine's prefers to have the deal listed with the faculty mentor as the primary contact and the student as additional personnel. This helps ensure the faculty mentor has read all the agreement requirements and is prepared to help the student manage their project responsibly.
- Occasionally, an agreement will require that Saint Augustine's strictly follow HIPAA data security requirements. Saint Augustine's is not a HIPAA-covered entity, and we may not be able to sign off on such an agreement without considerable negotiations with the contractor. If the data is referred to as a "limited data set," then there should likely not be an issue.

- Be careful with confidentiality or non-disclosure agreements (NDAs), which may restrict your ability to publish, among other issues. Publishing your work is an expected right under academic freedom and has implications about the nature of your research -- it may no longer be classified as “basic research,” which has further implications about things like export control laws. If you must sign such an agreement to work with a company, ensure you understand how it could dictate how you conduct your scholarly business.
- Similarly, ensure you understand the intellectual property clauses in Material Transfer Agreements (MTAs). Most will use the Uniform Biological Material Transfer Agreement (UBMTA), which many domestic and foreign universities and institutions accept. However, additional riders may limit your right to publish your work and retain your data when using someone else’s material.

Private Donations

Some faculty members have previously solicited and accepted personal donations from associates or their associates’ companies (as matching gifts) without going through either OSP or Development (which includes the Office of Institutional Giving). Because these donations are usually small, the faculty member or center/department has directly accepted these donations. However, this is not a recommended practice for many reasons, including:

- If Saint Augustine’s does not know about this donation, the University cannot issue an acknowledgment letter and official tax receipt to the donor for tax purposes.
- If Saint Augustine’s does not know about this donation and unknowingly targets the same person/company as part of an official campaign for another initiative, we cannot acknowledge and steward the prior gift. This could cause that person/company to feel slighted and unappreciated.
- The donor might have committed to a more significant amount or repeat gifts if approached by knowledgeable staff. Suppose Saint Augustine’s Development does not know about this donor. In that case, the University is missing an

opportunity to let trained Development staff strategically engage the donor in a prospective gift supporting multiple initiatives. Development staff will work with faculty to protect the plans already discussed with the donor.

- If the donation is accepted improperly, it is counted as revenue and not a gift, and this practice can get Saint Augustine's into trouble with the IRS.

If you receive interest from a private citizen to donate towards your work here at Saint Augustine's, please get in touch with the Office of Institutional Advancement and Development so they may adequately record the gift in Colleague, provide a tax receipt and acknowledgments to the donor, and collaborate to help strengthen the relationship toward continued support.

If you have any questions about gifts, please get in touch with the Office of Institutional Advancement and Development.

Scientific Misconduct Policies

Scientific misconduct is a serious issue for any institution that is performing research. For example, falsifying data in a journal article misleads the public and could cause dangerous errors in new health policies. At the same time, a false accusation of scientific misconduct can ruin the reputation and career of an innocent researcher. It is essential that all parties involved be protected, and a fair investigation into accusations of scientific misconduct be performed. For additional information, please see the U.S. Public Health Service (PHS) website and Saint Augustine's University's IRB Policy on Responding to Allegations of Scientific Misconduct. Ethics violations can be reported on the Saint Augustine's University Integrity Hotline.

Appendix A: University Policy on Federally Funded Capital Equipment

Federal Grant Capital Equipment Purchases

Purchase of general-purpose capital equipment used exclusively or primarily on a sponsored project, special-purpose capital equipment, and supplies is allowable as a direct charge subject to the following conditions:

1. University policies related to procurement policies and conflict of interest in purchase-related matters must be followed.
2. Sponsor's terms and conditions related to equipment purchases must be followed.
3. Capital Equipment acquisitions of \$5,000 or more per unit must have prior approval from the Federal sponsor. Such approvals may be provided in the grant or contract award document, approved budget, or in correspondence from the grants/contracting officer.

Recording

Capital equipment that is purchased with federally sponsored funds must be recorded in the University's fixed assets ledger.

Title

Title to capital equipment purchased with federal-sponsored project funds generally vests in the University. If the federal sponsored project agreement terms or federal sponsor policy indicate that title to capital equipment may not vest in the University, then the capital equipment becomes the property of the federal sponsoring agency. The Principal Investigator is not the title holder of the capital equipment.

Capital Equipment Inventory

The University is required to perform a full physical inventory of its federally sponsored federal capital equipment and a subsequent reconciliation to the recorded assets in the financial system and supporting federal capital equipment records at least once every two years, in accordance with the OMB Uniform Guidance. The full physical

inventory of capital equipment usually takes place in the Spring, before the close of the fiscal year. The process for the biennial inventory is as follows:

1. The Fixed Asset Accountant notifies all Principal investigators of federally sponsored project funds used to purchase capital equipment of the timetable established for completing the biennial inventory. Once notified, the Principal Investigator is given approximately two weeks to prepare for inventory activity for their respective federal grant. Arrangements are made, as necessary, with each Principal Investigator to ensure the access and success of this process without extraordinary inconvenience to the University or the Principal Investigator. It is the Principal Investigator's responsibility to inform the Fixed Asset Accountant at the time of scheduling the inventory if special arrangements need to be made.
2. The Fixed Asset Accountant performs an inventory of each piece of capital equipment recorded in the financial system and supporting federal capital equipment records by physically locating, inspecting, and confirming the information related to the capital equipment, including condition, location, and other identifying information.
3. Results from the inventory are reconciled with the assets recorded in the financial system and supporting federal capital equipment records and updated accordingly. Any errors or discrepancies are resolved with the Principal Investigator at this time.
4. The Principal Investigator can request an updated listing of their capital equipment, based on the outcome of the physical inventory. Any changes or corrections to this list should be reported to the Fixed Asset Accountant throughout the year to ensure timely and accurate asset information as recorded in the financial system and supporting federal capital equipment records, as well as successful and smooth biennial physical inventory.

Disposal of Capital Equipment

Principal Investigators are required to notify the Associate Controller or Controller before disposing of assets or capital equipment purchased with federally sponsored

funds. The disposal of furniture and equipment must be in accordance with applicable Federal laws, terms of the Federal grant agreement, and with written approval from the Federal sponsor. Assets purchased with externally sponsored funds are often subject to stricter disposal requirements and should be handled accordingly. In some instances, federal agencies retain title to capital equipment purchased with sponsored funds and may require that the capital equipment be returned to them when no longer needed. Proceeds from the sale of equipment purchased with sponsored funds often revert back to the sponsoring agency. The University records gains and losses associated with capital equipment in compliance with OMB Uniform Guidance. Capital equipment disposals also impact University financial statements and could have tax implications and, therefore, must be accounted for accurately and timely.

Appendix B: Time and Effort Reporting and Certification

The University must follow the standards of the Office of Management and Budget (OMB) issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) and applicable federal regulations with respect to certifying effort charged to federally sponsored projects. The University maintains an effort reporting system and obtains effort certification from employees in compliance with federal regulations. The University requires employees to certify the accuracy of the percentage of time (i.e., effort) charged to sponsored projects. If the effort is not properly certified, salary charges must be removed from the sponsored account.

Reason for Guidelines

The University’s effort reporting system assures these external sponsors that funds for their projects are properly expended by certifying that the salaries and wages charged to the projects are consistent with the effort contributed. All employees involved in certifying effort must understand that severe penalties and funding disallowances could result from inaccurate, incomplete, or untimely effort reporting.

Procedures

The time and effort certification report accounts for 100 percent of all effort for which the University compensates the individual. Even where the number of hours of effort the individual expends each week substantially differs from the "normal" work week of 35 hours, time and effort percentages are based on total effort, not hours.

The University time and effort certification reports are to be signed by the employee, and in cases when the employee is not available, the principal investigator is to confirm that all activities (sponsored and non-sponsored) are reported correctly and that the distribution of effort shown on the certification report reasonably reflects the percentage of total effort that was spent on each activity (OMB Uniform Guidance).

Frequency

Saint Augustine's has three reporting periods, which are fairly consistent with the University's academic calendar: fall, spring, and summer. Several days after the end of each semester period, the University will generate time and effort certification reports, which must be completed and returned within the defined deadline.

Distribution and Certification

Every principal investigator (PI) will receive a packet of reports - one report for each person who is compensated in whole or in part by the PI's federally sponsored project. The report will show the employees' time and effort distribution at the end of that semester period. The PI will be responsible for the following:

- Reviewing the effort report percentages and comparing them to the committed level of effort in the authorized budget.
- Distributing the report and obtaining the employee's certification. Signing the report confirms that effort, as certified, reasonably represents the effort expended during the period. If employee(s) are unavailable to certify their time, then the PI or another should sign the report(s) if he/she has suitable knowledge of the employee's effort.
- Retaining a copy of each employee's report.
- Returning the original reports to the OSP within the defined deadline.
- If the effort reports are not properly certified and returned to the Office of Sponsored Programs in the requested timeframe, the salary charges are required to be transferred from the sponsored grant account back to each employee's home department.

Corrections

Actual effort should be closely monitored throughout the life cycle of each award. Significant changes to planned effort distributions should be made as soon as they are known by the principal investigator by the completion of an "Employee/Payroll Status

Change Form.” If, at the end of a certification period, the effort percentage reflected on the certification is not a reasonable estimate of the employee's actual effort, the percentage should be crossed out in ink with the correct percentage written in the margin.

An “Employee/Payroll Status Change Form” may be required with a corrected certification report. In accordance with the cost transfer guidelines, correcting forms should be completed, signed by the appropriate personnel, and sent to the HR Office for processing and approval. The Grant Accounting Office will review each cost transfer to ensure the transfers and related explanations meet the budget, allowability, and allocability requirements of OMB’s Uniform Guidance.

Appendix C: Subrecipient Process

I. Subrecipient Selection and Review

Preparing Proposals with Outgoing Sub-awards. A Saint Augustine's investigator who plans to include another institution to undertake responsibility for a substantive portion of the programmatic effort described in a proposal must provide a number of documents from the proposed subrecipient institution well in advance of proposal submission. At a minimum, these documents include:

- Evidence of commitment to participate in the project and abide by all the associated terms and conditions.
- Statement of work, including identification of the use of human subjects and/or animals.
- Detailed budget and budget justification.

The PI should select a subrecipient based on their assessment of the subrecipient's ability to perform the work successfully. This should include an analysis of the subrecipient's past performance and technical capability as well as an assessment of the proposed costs for the work to be done.

Risk Assessment. The Office of Sponsored Programs (OSP) is responsible for conducting sub-recipient risk assessments on behalf of the University. If the University has no other active awards involving a proposed sub-recipient, OSP will begin by sending them the "Sub-recipient Profile Questionnaire."

The Subrecipient Profile Questionnaire requests various information regarding the financial status of the proposed subrecipient entity. In general, the timing of this assessment will normally occur when the prime award appears to be imminent, such as during or at the point of the award. However, OSP may, at its discretion, issue the questionnaire at the time of proposal submission if there is a risk to timely sub-award issuance.

Once the questionnaire is returned, OSP will complete the "Subrecipient Risk Checklist." If the risk analysis results in a high level of financial or compliance risks, OSP will consult with the Controller's Office, the Institutional Review Board or the Institutional Animal Care and Use

Committee and with the Office of General Counsel to develop a proposed risk mitigation strategy that may include special terms and conditions in the sub-award agreement or other forms of more robust monitoring procedures in accordance with the OMB Uniform Guidance. In rare instances, Saint Augustine's may determine that the risk of entering into a sub-award with the proposed entity is excessive and will not execute the agreement.

II. Negotiating and Executing Subrecipient Agreements

Subrecipient Compliance and Assurance. As the prime recipient of an award that includes one or more outgoing sub-awards to other entities, the University is responsible for ensuring that all research under the prime award is conducted and administered in compliance with sponsor requirements and University policies. The sub-recipient organization must certify that it will comply with all appropriate representations, approvals, assurances, and certifications related to the research project, including human subjects, animals, export controls and financial conflict of interest before the sub-award can be fully executed.

Federal Demonstration Partnership (FDP) Template. The University employs the Standard FDP sub-award template when issuing sub-awards as applicable.

Standard Terms in a Sub-award. A sub-award will generally include terms and conditions that address the following as appropriate (**Note:** This list is not all-inclusive. The terms and conditions will be dictated by the prime award and/or risk level of the sub-recipient):

- Implementation of any appropriate and necessary risk mitigation strategies.
- Mandatory flow-down provisions from the prime award; non-financial requirements; financial terms and conditions, including cost reimbursement, billing requirements, and payment terms.
- Ownership of intellectual property and data.
- Certification of invoices that costs conform to conditions of allowability and support the performance of work.

Sub-awards issued under a federal prime award will include the following information as required by

OMB Uniform Guidance:

(1) Federal Award Identification.

- Sub-recipient name;
- Sub-recipient's DUNS number;
- Federal Award Identification Number (FAIN);
- Federal Award Date;
- Sub-award Period of Performance Start and End Date;
- Amount of Federal Funds Obligated by this action;
- Total Amount of Federal Funds Obligated to the sub-recipient.
- Total Amount of the Federal Award.
- Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA).
- Name of Federal awarding agency, pass-through entity (Saint Augustine's University), and contact information for awarding official.
- CFDA Number and Name: the pass-through entity must identify the dollar amount made available under each federal award and the CFDA number at the time of disbursement.
- Identification of whether the award is R&D.
- Indirect cost rate for the Federal award.

(2) All requirements imposed by Saint Augustine's (the pass-through entity) on the subrecipient so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the Federal award.

(3) Any additional requirements that Saint Augustine's (the pass-through entity) imposes on the sub-recipient in order for the pass-through entity to meet its own responsibilities to the federal awarding agency, including identification of any required financial and performance reports.

Appendix D: Award Closeout and Retention Process

The Office of Sponsored Programs (OSP) must track the submission of all final reports to the funding agency. The principal objective of this protocol is to ensure that a project award is brought to a timely and complete closure and that all required reports have been provided to the sponsor. Good project management over the life of an award will help to eliminate any problems after the award has ended.

AWARD CLOSEOUT and RETENTION GUIDELINES

Award closeouts generally require that a series of final reports be submitted to the project's sponsor. It is essential that these be prepared and sent on time. The terms and conditions of the award will specify what should be sent, when, and to whom. For most federal awards, the University is allowed 90 days to officially close an award. Once the award is closed, records must be retained for a specified period of time. The following guidelines should be followed and completed to ensure that a funding award is closed properly by the University:

CLOSEOUT REPORTS

OSP tracks the submission of all final reports.

Technical Reports

Technical reports are the responsibility of the PI. Most agencies (e.g., NSF, NIH) require or permit final technical reports to be submitted online through their reporting portal. When the sponsor does not provide a reporting portal, a copy of the report or a copy of the electronic transmittal letter should be sent to OSP. The Sponsor or the conditions of the award may detail a specific format or organization for the Final Report. In general, the final technical report should include:

- Grant or contract number, PI's name, project title, and performance period, including any authorized extensions.
- Significant results of the project

- Technical difficulties and solutions
- List of publications, including articles in progress
- If the award contains “objectives and/or deliverables, the report should discuss each of these.

Financial Reports

The Senior Grants Accountant or Controller prepares the final financial report and submits it to the sponsor, typically within 90 days of the award close date.

Account Closeout Procedures

- Review account activity for inappropriate charges
- Perform account audit reports.
- Send audit reports to the department.
- Send Final Report to the sponsor Invention/Patent Reports.

The PI discloses all inventions, discoveries, and new technology.

Property Reports

The Finance Office prepares Interim, Annual, and Final Property Reports as required by the Grant or Contract and submits them to the Sponsor, usually within ninety (90) days of the project close date.

The Finance Division also determines if the Title to the property resides with the Sponsor or Institution based on the Title and Equipment Clauses in the agreement. Equipment in the original agreement budget is allowable. Unbudgeted equipment may require prior written approval from the Sponsor’s Contracting Officer before acquisition. Any questions regarding the acquisition or title to equipment acquired on the sponsored agreement may be directed to the Finance Office or the OSP Post-Award Coordinator.

OTHER REPORTS

To be completed as may be required.

CLOSEOUT OF SUB-AWARDS

The institution will not close out a prime award until all sub-awards issued under the prime award have been closed out.

- Sub awards must be processed for closeout and formally closed on a timely basis
- Sub-award administrators should begin closeout actions immediately following the expiration of the sub-award performance period.
- Sub-awards will only be considered formally closed when all applicable closeout requirements have been accomplished.

RECORD RETENTION

Retention Periods:

Legal and audit requirements generally dictate how long federal financial and project records should be retained. When requirements for long-term records retention overlap, the responsible office should retain records for the maximum period needed to meet legal and audit requirements.

A-110 specifies the following:

- Direct charges to contracts and grants: Three (3) years following the date the University considers the project to have been formally closed by the sponsor unless an audit or litigation is underway.
- All cost objects included in the indirect cost rate: Three (3) years following the final sign-off for that year by the federal government.

Why retain financial records?

- o Provides those responsible for managing cost objects with the means to monitor transactions and resolve problems.
- o Enables the institution to comply with various requirements---Federal Acquisition Regulation (FAR), A-110, IRS, and other federal, state, and local regulations—which govern the auditing and retaining of records.

Retention requirements are typically defined by the type of award (grant, contract, cooperative agreement) and the sponsor (federal, nonfederal, foundation). For federal grants and cooperative agreements, A-110 states that financial records, supporting documents, statistical records, and all other records pertinent to an award should be retained for three (3) years from the date of the

submission of the final expenditure report; for awards that are renewed quarterly or annually, the records should be retained from the date of submission of the quarterly or annual financial report, as authorized by the federal awarding agency.

For federal contracts, FAR dictates that records must be retained for three (3) years after the final payment. This include books, documents, accounting procedures and practices, and other data- regardless of whether such items are written, computerized, or in any other form- and other supporting evidence to satisfy the contract negotiation, administration, and audit requirements of the contracting agencies and the Comptroller General.

Scientific Data/Technical Records Retention

The Principal Investigator/Project Director is responsible for retaining scientific and technical data for related compliance documentation.

Appendix E: Modifications To Awards

Modifications that require Sponsor Approval

Any request for prior approval requires the approval of the Principal Investigator, department head, VPA, and OSP. A narrative justification of the change is required.

Because the University is the legal entity that must request prior approval, the Office of Sponsored Programs must review and approve any requests. The request must be routed electronically as a **Modification/Prior Approval Request via DocuSign**. The request letter to the sponsor must include an approval line for the signature of the Director of OSP. After approval by the Office of Sponsored Programs, the Principal Investigator will be contacted to transmit the request to the sponsor as needed. The following changes (or any combination thereof) may require prior approval from the sponsor: No-cost extensions, revised budget, change in scope, reduction or disengagement in senior personnel effort, change in senior personnel, transfer of an award, termination of an award, the addition of a sub-award, pre-award costs greater than 90 days (expanded authorities), pre-award costs not under expanded authorities, and additional compensation. This list is not exhaustive, and prior approval should be in accordance with the award.

Revised Budget: Sponsors specify in their award documents how much flexibility the Principal Investigator has to move funds between categories without specific written approval from the sponsor. Contracts are typically restrictive in terms and conditions concerning the amount of rebudgeting permitted. Permission to re-budget should always be secured in writing before committing the expenditure. All re-budgeting must meet the established standards of allowability. If the award document places special restrictions on re-budgeting and related actions, the University may not overrule them.

Appendix F: Internal Controls

The U.S. Government Accountability Office (GAO) has issued standards for Internal Control and outlined techniques and practices to create an efficient and effective internal control system. The GAO is the supreme audit institution for the United States and issues the Standards for Internal Control in the Federal Government, known as the “Green Book,” which sets the standards for an effective internal control system for federal agencies. It incorporates professionally accepted standards across private, not-for-profit organizations to create best practices. The techniques and practices outlined in the publication are framed around the five basic components of internal control (control environment, information and communication, risk assessment, control activities, and monitoring) and the two main supporting activities (strategic planning and internal audit).

Internal Control

Internal control comprises the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the University. Internal control serves as the first line of defense in safeguarding assets. In short, internal control helps managers achieve desired results through effective stewardship. An internal control system is a continuous built-in component of operations, effected by people, that provides reasonable assurance, not absolute assurance, that the University’s objectives will be achieved.

Components of an Effective Internal Control System

Saint Augustine’s University (SAU) administration recognizes the significant role of internal controls throughout the institution, including fiscal, administrative, and programmatic operations. The university’s internal control objectives and related risks can be broadly classified into one or more of the following three categories:

- Operations - Effectiveness and efficiency of operations
- Reporting - Reliability of reporting for internal and external use
- Compliance - Compliance with applicable laws and regulations

The Office of Sponsored Programs (OSP) recognizes its responsibility to set the tone within its operations so that discipline, structure, integrity, and ethical values must be promoted at all levels to attain its mission and organizational goals.

OSP has adopted this internal control plan to achieve the following goals:

- Safeguard University assets – well-designed internal controls protect assets from accidental loss or loss from fraud
- Ensure the reliability and integrity of financial information – internal controls ensure that management has accurate, timely, and complete information, including accounting records, to plan, monitor, and report business operations
- Ensure compliance – internal controls help to ensure the University complies with the many federal, state, and local laws and regulations affecting the operations of our business
- Promote efficient and effective operations – internal controls provide an environment in which managers and staff can maximize the efficiency and effectiveness of their operations
- Accomplishment of goals and objectives – internal controls provide a mechanism for management to monitor achieving operational goals and objectives.

Management is responsible for maintaining an adequate system of internal control and communicating the expectations and duties of staff as part of the control environment. The University's reputation depends on its integrity and the image projected by its employees. A viable internal control plan can contribute toward protecting its reputation and assets. This Internal Control Plan applies to members of OSP, those that are full-time, part-time, or contractually employed.

Balancing Risk and Control

Risk is the probability that an event or action will adversely affect the organization. The primary risk categories are errors, omissions, delays, and fraud. To achieve goals and objectives, management needs to effectively balance risks and controls. Therefore, control procedures need to be developed to decrease risk to a level where management can accept the exposure to that risk. By performing this balancing act, “reasonable assurance” can be attained. As it relates to financial and compliance goals, being out of balance can cause the following problems:

Excessive Risk

Loss of assets, donors, or grants
 Poor business decisions
 Noncompliance
 Increased regulations
 Public scandal

Excessive Controls

Increased bureaucracy
 Reduced productivity
 Increased complexity
 Increased cycle time
 Increase of no-value activities

To achieve a balance between risk and controls, internal controls should be **proactive, value-added, cost-effective, and address risk exposure.**

What are internal controls?

Internal controls are an integrated system to assess risks, determine how to mitigate those risks, and protect resources. An internal control plan is a system of checks and balances and includes established ways to prevent and detect intentional and unintentional errors. Controls can be designed to be preventive or detective. Everyone at the University should conduct University business responsibly according to the provisions of its internal controls.

An internal control system, no matter how well conceived and operated, can provide only reasonable – not absolute – assurance to management and the board regarding achieving an entity's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include the realities that judgments in decision-making can be faulty and that breakdowns can occur because of simple errors or mistakes. Additionally, controls can be circumvented by the collusion of two or more people and management override. Another limiting factor is that the design of an internal control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs.

An internal control plan can be viewed as an effort to ensure employees, including management, conduct business effectively and efficiently to safeguard the University's assets and interests, to avoid waste, abuse, and fraud, to maintain an ongoing and viable entity, to maintain records and a general ledger that supports accurate financial reporting, and to prevent illegal activity.

Based on the institution's internal control objectives, the Office of Sponsored Program has prepared its internal control plan in a framework that addresses the following five components and 17 principles of internal controls as outlined in GAO's Standard for Internal Controls.

An effective internal control system consists of five components representing the highest level of the hierarchy of standards for internal control: control environment, control activities, risk assessment, information and communication, and monitoring. The five components of internal

control must be effectively designed, implemented, and operating together in an integrated manner for an internal control system to be effective.

The **five components** of internal control are as follows:

- **Control Environment** - The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.
- **Risk Assessment** - Assesses the entity's risks as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.
- **Control Activities** - The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system.
- **Information and Communication** - The quality information management and personnel communication used to support the internal control system.
- **Monitoring** - Activities management establishes and operates to assess performance quality over time and promptly resolves the findings of audits and other reviews.

The 17 principles support the effective design, implementation, and operation of the associated components and represent the requirements necessary to establish an effective internal control system.

The **control environment** is the foundation of an internal control system. It includes the overall attitude and actions of management regarding the importance of controls in their organization. Internal controls are likely to function well if management believes the controls are important and communicates that view to employees at all levels. Therefore, leadership attitudes or "tone at the top" are pivotal in establishing and maintaining a controlled environment with effective internal controls. Weak internal controls threaten the ability of the University to complete its mission and work against strategic planning efforts.

Control Environment

Control Environment

A set of standards and processes that provide the structure for carrying out internal control across the organization

1. Demonstrates commitment to integrity and ethical values.
2. Exercises oversight responsibility.
3. Establishes structure, authority, and responsibility.
4. Demonstrates commitment to competence.
5. Enforces accountability.

Risk is the possibility of an event to occur. The effects of risk may be positive or negative. Risks may have short, medium, and long-term impacts. It is the State Agency management's responsibility to determine the amount and type of risk that an organization is willing to take to meet its strategic objectives (risk appetite). A risk assessment consists of the following steps:

1. Specify the University's mission and strategic objectives.
2. Identify quantitative and qualitative risks that could influence the University's ability to carry out its mission and strategic objectives.
3. Evaluate risks in terms of likelihood and impact.
4. Determine the University's risk tolerance and prioritize risks to determine which risks must be addressed.

An organization's risk assessment is an iterative process and should be reviewed and updated when changes occur or new risks emerge.

Risk Assessment

Risk Assessment

Involves a dynamic and iterative process for identifying and analyzing risks to achieving the entity's objectives

6. Specify suitable objectives.
7. Identifies and analyzes risk.
8. Assess fraud risk.
9. Manages risk during change.

Internal **control activities** are the policies, procedures, and organizational structure of an organization. Using accounting systems, information technology, and other resources ensures appropriate controls are implemented and operating properly. Controls may be preventive, requiring a badge to access high-security areas or detective monthly reconciliation reports. Departments must ensure control activities match the risk. Excessive controls can reduce productivity. Putting control activities in place helps ensure that identified risks do not prevent the University from reaching objectives.

Control Activities	
<p>Control Activities</p> <p>Actions established by the policies and procedures to help ensure the agency's ability to mitigate risk</p>	<p>10. Select and develop control activities.</p> <p>11. Selects and develops general controls over technology.</p> <p>12. Deploy controls through policies and procedures</p>

The flow of **communication** within the University should be ongoing between and throughout various levels and activities of the agency. Information must be communicated to those who need it. Communication should occur both internally and externally. This includes communication between the University and vendors, recipients, and other Colleges and Universities. **Information** about controls should be communicated to management in a timely manner so that deficiencies can be quickly addressed.

Information and Communication	
<p>Information and Communication</p> <p>Communication should occur internally and externally to provide the agency with needed information</p>	<p>13. Uses relevant information.</p> <p>14. Communicates information internally.</p> <p>15. Communicates information externally.</p>

Management must also have a process to **monitor** corrective actions for previously identified risks. The Vice Presidents and Departmental Management should conduct periodic assessments of the

University's control environment and work to identify and address gaps. The internal audit function also provides independent reviews or audits of university programs and functions.

Monitoring	
<p>Monitoring</p> <p>Ongoing evaluations to assess whether the five components of internal control are effectively functioning</p>	<p>16. Conducts ongoing and/or separate evaluations.</p> <p>17. Evaluates and communicates deficiencies.</p>

The following figure illustrates the five components and 17 principles of internal controls as outlined in GAO's Standard for Internal Controls.

Control Environment

- 1. The oversight body and management should demonstrate a commitment to integrity and ethical values.
- 2. The oversight body should oversee the entity's internal control system.
- 3. Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
- 4. Management should demonstrate a commitment to recruit, develop, and retain competent individuals.
- 5. Management should evaluate performance and hold individuals accountable for their internal control responsibilities.

Risk Assessment

- 6. Management should define objectives clearly to enable the identification of risks and define risk tolerances.
- 7. Management should identify, analyze, and respond to risks related to achieving the defined objectives.
- 8. Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
- 9. Management should identify, analyze, and respond to significant changes that could impact the internal control system.

Control Activities

- 10. Management should design control activities to achieve objectives and respond to risks.
- 11. Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
- 12. Management should implement control activities through policies.

Information and Communication

- 13. Management should use quality information to achieve the entity's objectives.
- 14. Management should internally communicate the necessary quality information to achieve the entity's objectives.
- 15. Management should externally communicate the necessary quality information to achieve the entity's objectives.

Monitoring

- 16. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.
- 17. Management should remediate identified internal control deficiencies on a timely basis.

Source: GAO. | GAO-14-704G

Appendix G: Grant vs. Gift Determination

Grant vs. Gift Determination

Grant or Gift? How can you tell?

Sometimes, it's unclear when you're looking at an award opportunity whether the award, if made, will be a grant handled by the Office of Sponsored Programs (OSP), or a gift handled by Institutional Giving (formerly Corporate and Foundation Relations) (IG), an arm of Saint Augustine's Development and University Relations.

Many foundations, for example, use the word "grant" as a catch-all term -- at Saint Augustine's, that word has a specific meaning.

We use the Federal guidelines on grants vs. gifts. Below, you will find a matrix adapted from those guidelines to help you understand what Saint Augustine's means when we say "grant" and "gift". (Note that an award does not have to fulfill 100% of the items on either side; hits on the majority of items under each award category would point us in the direction of determining an award to be in that category.)

Determining Factor	Gift Indicator	Grant Indicator
Source of Funding	<ul style="list-style-type: none"> • Individuals • Non-Profit Organizations • Private Foundations • Corporations • Corporate Foundations • Other Organizations, such as Donor Advised Funds • (Family or individual foundations are generally treated as individuals.) 	<ul style="list-style-type: none"> • Government Agencies • Non-Profit Organizations • Private Foundations • Corporations • Corporate Foundations
Purpose of Award	The donor may specify an area of interest or a goal to be funded by their gift.	The sponsor specifies how the funds should be used, as outlined in supporting documentation (award letter, contract, or grant agreement).
Value Exchange	No implicit or explicit value is exchanged other than recognition.	No implicit or explicit value is exchanged other than recognition and/or reporting.
Reporting	Saint Augustine's has little or no obligation to report to the donor on how the gift is used or invested. The institution is	The sponsor requires performance of specific duties such as research,

	not prevented from providing such reports but rather uses the opportunity for donor stewardship. Required reporting is limited to details of how, when, and to whom funds were disbursed, as well as statements of earnings when applicable.	budget reports, progress reports, and return of unused funds.
Proposal Process	Initiated by donors, SAU advancement staff, or faculty members.	Initiated by the sponsor, faculty members, or staff (working together with OSP).
Award Notice Document	Letter of Donation/ Gift Agreement	Award letter, contract, or grant agreement
Start/End Dates	Typically, no time period is associated with the use of funds.	Typically requires a specific time period for conducting projects.
Use of Excess Funds	N/A - no funds are considered "excess"	May be required to return to sponsor, or a no-cost extension must be requested.
Penalty for Non-Performance	No penalties for failing to use the funds.	Penalties may exist for failing to use the funds or to deliver the items on time.
F&A / Indirect Costs	None	F & A / Indirect Cost Rates as defined by DHHS or as capped by the sponsor.

Appendix H: Conflict Of Interest & Commitment Policy for Sponsored Research Programs

Purpose

This policy promotes objectivity in research and other sponsored activities by defining standards of conduct appropriate for each University employee participating in a sponsored project. The intent is to ensure that sponsored research activities are neither compromised nor appear to be compromised by any other interest of the responsible University employee.

Scope

This policy applies to all Saint Augustine's University employees who apply for, receive, or who are currently working on a grant, contract, cooperative agreement, subgrant, subcontract, or sub-cooperative agreement that is funded in whole or in part by any external source (federal, state, or private).

Maintenance of Policy: Vice President for Institutional & Sponsored Research

Policy

1. INTRODUCTION

Research is a significant and essential part of Saint Augustine's University's mission as a nonprofit, private educational institution. The University's core values include a commitment to the following goals: educating students; protecting academic freedom; advancing and communicating knowledge; protecting the safety of research participants; protecting the integrity and objectivity of research and instruction; supporting the ideals of goodwill, fair play, and transparency; and encouraging public service.

To secure the resources necessary to support research, the University encourages its employees to seek and participate in externally sponsored research projects funded by government agencies, foundations, nonprofit organizations, and industry, as well as University-sponsored projects.

In some instances, the most effective means of reducing technology to practice requires active participation by a scientific investigator in a private enterprise as an owner/co-owner, advisor, or consultant. Participation in these activities may pose real or apparent conflicts with the integrity and objectivity of research at the University and with the investigator's professional commitment to the University. Consequently, the purpose of this Conflict of Interest & Commitment Policy for all

university employees engaged in sponsored research programs is to raise awareness of the duties and responsibilities involved in resolving these potential conflicts.

When a university employee engages in a federally sponsored project, the employee's conduct is subject to the provisions of various federal statutes and regulations. When he or she works/consults for a business, non-profit agency, government agency, or other non-University contractor or prospective contractor in the same technical field as the externally sponsored project, care must be taken to avoid biasing the design, conduct, or reporting of the sponsored project. If performing such services, the employee must fully disclose such interests to the University and to the contractor insofar as they might appear to relate to the work at the University or for the contractor. A real or apparent conflict of interest could arise, for example, when a university employee participates, on behalf of a government agency or one of its contractors, in the evaluation of the work (or proposed work) of another organization or a competitor, with which the employee has a consulting or employment relationship or a significant financial interest.

This policy promotes objectivity in research and other sponsored activities by defining standards of conduct appropriate for each University employee participating in a sponsored project. The intent is to ensure that sponsored research activities are neither compromised nor appear to be compromised by any other interest of the responsible University employee.

2. GENERAL POLICY STATEMENT

The federal government has established technology transfer and economic competitiveness as national priorities and actively encourages the development of relationships between universities, government agencies, and industry to meet these objectives. However, such relationships increase the risk of conflicts between the private interests of individuals and those of the companies with which they are involved or the public interests that government funding is required to serve.

Each employee is expected to maintain a professional loyalty to the University and to arrange outside obligations and financial interests such that they do not interfere with the basic principles of research integrity, academic freedom, business development ethics, and public interest. When performing research for government or private interest or engaging in other activities in which a conflict may arise, the employee must protect the integrity of all research done at the University, the future development of the University, and the good name of the University. Furthermore,

employees must refrain from unauthorized use of the University's name or exploitation of their affiliation with the University for inappropriate purposes or private gain.

University employees charged with the supervision of research, as well as those directly engaged in research, have an obligation to act in an ethical manner. Supervisors of research activities must ensure that employees are not placed in situations that could constitute conflicts of interest or commitment.

2.1 DISCLOSURE REQUIREMENT

To minimize the occurrence of conflict of interest and identify situations where such conflict might exist, the University requires annual disclosure statements from its employees. The University will disclose all known conflicts of interest to sponsors when it cannot satisfactorily manage an actual or potential conflict of interest.

When an employee engaging in externally sponsored work has a financial interest in a business or with a non-profit agency, it is important to avoid actual or apparent conflicts between obligations to the project sponsor, the University, and these outside interests.

A conflict of interest occurs when an employee compromises, or appears to compromise, the conduct of a project due to an outside relationship that directly or indirectly affects the financial interests of the employee or the employee's family. Although financial interests are most often the source of conflicts of interest, any situation that would compromise the objectivity or integrity of the employee's performance of duties on a sponsored research project is considered a conflict of interest, whether financially motivated or not.

Situations in which conflicts of interest may arise, or may be perceived to arise, include, but are not limited to:

1. Undertaking an externally funded project for a sponsor in which the employee has a significant financial interest which may, or may be perceived to, bias the design, conduct, or reporting of the research activity.
2. Purchasing items or services using project funds from an organization in which the employee or members of their family have a significant financial interest.

3. Using for personal gain or transmitting to a business or non-profit agency externally sponsored work products or proprietary information that is not generally available. This does not preclude appropriate licensing arrangements for inventions or consulting in the area of an externally sponsored project where there is significant additional work by the staff member independent of the externally sponsored project.
4. Unauthorized use of privileged or confidential information acquired in connection with externally sponsored activities.
5. Influencing or attempting to influence the negotiation of grants or contracts between the University and private organizations in which the employee or members of their family have a significant financial interest.
6. Accepting gratuities or special favors from private firms with which the University does business in connection with an externally sponsored project or offering gratuities or special favors to representatives of these external organizations.
7. Entering a consulting arrangement with any organization or individual having a financial interest in the results of an externally funded project.
8. Proposing an externally funded project to a sponsor for which the employee serves on the sponsor's board of directors or as an officer with fiscal responsibility.
9. Involvement in any off-campus entrepreneurial venture or business in which the employee is a principal.
10. Accepting employment or engaging in uncompensated activities outside the University that conflict with university duties and responsibilities.
11. Having any significant financial interests in any firm or entity that supplies or is likely to supply (other than a donation) equipment, materials, or services for work being performed at the University.
12. Having any significant financial interest in, or research support from, any firm that markets, produces, or has in pre-market testing a commercial product or product line that the employee's work is intended either to evaluate or to further develop.
13. Having any significant financial interest with parties whose financial interest would be, or to a reasonable observer familiar with the facts, would seem to be directly and significantly affected by the research or other work to be performed by the employee.
14. Having any other significant investment or interest by an employee or members of their family in an external business organization that parallels activities in which the University is

currently engaged or prospectively engaged, whether or not the employee has undertaken to perform continuing work or services for them.

15. Having any business development activities whereby the employee is actively working on an initiative with the University while working on the same initiative with an organization outside the University.

16. Discuss future employment with someone who can influence future funding or sponsorship decisions.

RESPONSIBILITY FOR ENFORCEMENT, REMEDIES, SANCTIONS

3. PROCEDURES

3.1 DISCLOSURE STATEMENT

SAU employees and SAU faculty and graduate students involved with sponsored research must disclose all significant financial interests or potential conflicts of interest or commitment (including those of their family of which they are aware) that would reasonably appear to be directly and significantly affected by the research or educational activities funded or proposed for funding.

All SAU employees, in conjunction with their annual performance reviews, and SAU faculty and graduate students involved in sponsored research, in October of each year, shall complete the Conflict of Interest & Commitment Disclosure Statement, which will be used to determine if there is a real or perceived conflict of interest or commitment. The completed and signed form shall be sent to the employee's supervisor for review. If no conflict exists, the supervisor will sign the Disclosure Statement and forward it to the Office of Sponsored Programs.

If an employee acquires a new reportable significant financial interest or potential conflict of interest or commitment, the employee shall submit a revised or new Disclosure Statement to his/her supervisor, who will submit it to the Office of Sponsored Programs within five (5) working days of receipt. Any faculty or graduate students assigned to a new sponsored research program who have not completed a Disclosure Statement in the prior 12 months will also be required to complete one prior to beginning work on the program.

3.2 CONFLICT DETERMINATION AND RESOLUTION

The supervisor is responsible for the initial determination of whether a conflict of interest or commitment exists and notes this in the Disclosure Statement. To make this determination, the supervisor will review and sign all completed Disclosure Statements. Where potential conflicts exist, the supervisor will also review any additional information provided by the employee to make

an objective decision. The supervisor will note the determination of a conflict of interest with one of two possible resolutions: (a) the employee may proceed under specified conditions, or (b) the employee's participation is not approved. A copy of the supervisor's determination will be provided to the employee, and the signed Disclosure Statement (including attachments) should be forwarded to the Office of Sponsored Programs for review and concurrence by the Vice President of Institutional & Sponsored Research.

Following the resolution of any potential conflicts at the division or department level, a Conflict Determination and Resolution form will be completed by the Vice President of Institutional and Sponsored Research. If the Vice President's review determines that a conflict still exists, the Vice President will request that the supervisor and employee establish an alternate action plan. This alternate plan may consist of conditions or restrictions required by the University to manage, reduce, or eliminate the actual or apparent conflict. Examples of the conditions or restrictions that might be imposed include:

1. public disclosure of a significant financial interest.
2. monitoring of the project by independent reviewers.
3. modification of the project plan.
4. disqualification of the employee from participation in all or a portion of the project or business development activity.
5. withdrawal of the proposal or declination of an award.
6. divestiture of the significant financial interest.
7. severance of the relationship(s) that creates actual or potential conflicts; or
8. notification to the sponsor that a significant financial interest exists.

The Vice President shall notify the employee and the employee's supervisor of the final determination. The employee will be required to sign the Conflict Determination and Resolution form acknowledging his/her understanding of the resolution.

The Office of Sponsored Programs shall maintain completed Disclosure Statements, Conflict Determination and Resolution forms and any supporting documentation related to a potential conflict of interest/commitment investigation as stated in 3.5 Maintenance of Records.

APPEAL PROCESS

3.3 APPEAL

If the employee is not satisfied with resolving a conflict, an appeal can be made to the next level of supervision. The findings of the immediate supervisor will be reviewed, and a determination will be made as to whether all pertinent factors were considered. The employee will be allowed to present any facts that might not have been considered, or that may have been improperly interpreted in the initial review. The appeal officer (Definition (h)) will make a determination based on the original review and any new information submitted from the time of the original review. If the employee is still not satisfied, an appeal can be made to the Vice President for Institutional & Sponsored Research. While the decision of the Vice President for Institutional & Sponsored Research is considered to be final, the employee may elect to utilize the established University grievance procedure.

3.4 NONCOMPLIANCE

Any employee who knows of, or could reasonably have been expected to know of, and deliberately fails to respond appropriately to a potential conflict of interest shall be subject to disciplinary action ranging from a written reprimand to discharge. The Vice President for Research, after conferring with the employee's supervisor and other appropriate individuals, shall determine the disciplinary action warranted. The nature and severity of the disciplinary action shall be consistent with the University's established disciplinary procedures.

The Vice President for Research is responsible for ensuring adherence to these rules and principles in this policy. Failure to adhere will result in sanctions that may include:

1. special monitoring of future work,
2. letter of reprimand,
3. removal from the project or activity,
4. salary or rank reduction, and
5. termination of employment.

3.5 MAINTENANCE OF RECORDS

Forms that don't require a resolution of a real, perceived, or potential conflict will be maintained in the Office of Sponsored Programs for a period of three years after they are signed and dated by the supervisor. Forms that require a resolution of a real, perceived, or potential conflict of interest must identify the account number(s) relevant to the conflict, if applicable; these forms will be maintained in the Office of Sponsored Programs for a period of three years after the resolution is approved by the Vice President of Institutional & Sponsored Research. If a real, perceived, or potential conflict of interest cannot be resolved, and the conflict involves a federal contract, then the Vice President of Institutional & Sponsored Research will notify the sponsor.

Definitions

- (a) **"Employee"** refers to any individual who has accepted full- or part-time employment at Saint Augustine's University and receives compensation for such employment. This includes all faculty and staff positions (including researchers).
- (b) **"Investigator"** refers to the principal investigator, co-investigator, or any other employee (e.g., technician, post-doctoral research employee, graduate student/assistant) of the University who is responsible, in whole or in part, for the design, conduct, or reporting of externally funded research or educational activities.
- (c) **"Conflict of interest"** means an action, omission, or situation that may appear to compromise the objectivity or integrity of an investigator's design, conduct, or reporting of a sponsored research project. A University employee is considered to have a conflict of interest when the employee or any member of the employee's family (1) has an existing or potential financial or other material interest that impairs or appears to impair the employee's independence and objectivity in the discharge of responsibilities to the University, or (2) may receive a financial or other material benefit through inappropriate use of knowledge or information confidential to the University, its sponsors, customers or suppliers. (See Section 2.1 for examples.)
- (d) **"Family"** is defined as parent, child, stepchild, grandparent, grandchild, brother, half-brother, stepbrother, sister, half-sister, stepsister, uncle, aunt, nephew, niece, first cousin, husband, wife, stepparent, brother-in-law, sister-in-law, father-in-law, mother-in-law, son-in-law, daughter-in-law, or any other member of a household.
- (e) **"Conflict of Commitment"** exists when an employee undertakes external commitments that burden or interfere with the employee's obligations to the University.

(f) “**Significant Financial Interest**” is anything of monetary value, including but not limited to salary or other payments for services (e.g., consulting fees or honoraria); equity interests (e.g., stocks, stock options, or other ownership interests); and intellectual property rights (e.g., patents, copyrights, and royalties from such rights) from organizations other than the University.

The term **does not include** Salary, royalties, or other remuneration from the University.

Income from service on advisory committees or review panels for public or nonprofit entities; or

Financial interest in business enterprises or entities if the value of such interests does not exceed more than a five percent ownership interest for any one enterprise or entity when aggregated for the employee and/or the employee’s family.

(g) “**Supervisor**” for employees in an academic department is the department; For an employee of the Research Institute, the appropriate department head, division head, or group leader is the supervisor.

(h) “**Appeal Officer**” for employees in an academic department is the Dean of the college or school; For an employee of the Research Institute, the Appeal Officer is the Director of the Research Institute.

(i) “**Gratuity**” Employees shall not offer or give entertainment, gifts, or gratuities to representatives or employees of sponsors other than customary business courtesies that are reasonable in frequency and value. Employees must know that customary business courtesies may differ depending on the sponsor. For example, federal sponsors are under very strict requirements regarding gifts and gratuities. Offering or giving any payment, gift, or other thing of value to such a person for the purpose of obtaining or acknowledging favorable treatment (a “kickback”) may be a crime.

(j) “**Sponsored Research Program**” is made up of an individual or multiple contracts or grants sponsored by organizations external to the University.

SOURCES

Federal Laws and Regulations Applicable to Conflicts of Interest

Public Health Service (PHS) Regulations

- Responsibility of Applicants for Promoting Objectivity in Research for which PHS Funding is Sought ([42 C.F.R. Part 50, Subpart F](#))
- Responsible Prospective Contractors ([45 C.F.R. Part 94](#)) (Note: this link opens a PDF document.)

- **FDA rules on Investigator Conflict of Interest: 21 CFR 54.4**

National Science Foundation (NSF) Regulations

- **Award and Administration Guide Chapter IV, Part A. Conflict of Interest Policies**

Appendix I: Saint Augustine's University Reference Guide for Allowable Costs

INSTITUTIONAL POLICIES AND FEDERAL REGULATIONS

OMB Circulars and Cost Principles Overview:

A significant majority of the institution's sponsored funding comes from the federal government. As stewards of the taxpayer's money, the government has issued principles for determining costs allocable to research and administrative regulations to augment these principles. The institution uses the following federal requirements in establishing its Institute procedures for administering all awards for research and other sponsored agreements:

Office of Management & Budget (OMB) A-21: Cost Principles for Educational Institutions

OMB Circular A-110: Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.

OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations

Federal Acquisitions Regulations (FAR): Contracting requirements: The provisions of the OMB Circulars and the FAR are applicable to all agencies that award federal funds. The institution has translated these principles into its policies.

Significance of OMB A-21: The cost principles in A-21 provide the general accounting "rules" for universities. A-21 spells out **Four Cost Principles** that apply to all award costs:

Saint Augustine's University uses the reference guide on the following pages to determine if an expenditure is **allowable** on an external award or contract, regardless of the source, for consistency. These guidelines come from 2 CFR Part 200.400 - 200.475, also known as the Uniform Guidance. "**Allowability**" refers to the suitability of the cost to an externally funded project. Is the cost included in the award budget? Does the item or service relate to the project? Does the award sponsor accept expenditures in this category? Some sponsors will not let grantees spend money on certain things, like tuition or indirect costs – those might be examples of unallowable costs on a specific award.

A cost is allowable when:

- It serves an institutional business purpose, including instruction, research, and public service.

- It is permissible, according to the institution's policy and federal regulations (regardless of whether or not it is a sponsored project).
- It is permissible (for a sponsored project) according to the terms and conditions of the Sponsored Agreement.
- It does not meet the rules of "unallowable."

Additionally, costs should be **allocable** – that is, able to be allocated **directly** to the project. For example, does everyone paid on the award actually work on that project and not on a related but separate project? Or should an expense be supported by indirect costs rather than by the award's direct costs because it's something shared across projects?

A cost is allocable:

- When the cost benefits the project that is being charged.
- The cost is necessary for the performance of the activity.
- Incurrence of the cost is consistent with established Institute policies and practices.

A cost is consistent when expenses are treated similarly in like circumstances. For sponsored projects, consistency means that sponsors pay for costs either as a direct charge or as an indirect cost, but not both directly and indirectly. The institution establishes policies that, if followed, ensure consistency.

Unallowable Expenses

Both activities and transactions could be considered unallowable due to regulations put in place by the federal government or other sponsors. Unallowable costs may also be identified in the specific terms and conditions of a sponsored project. These can be more specific than those outlined in OMB Circular A-21. For example, if a sponsor specifies that international travel costs cannot be charged to a particular project, then those costs may not be charged to that project, even though general institutional policies and federal regulations may allow them.

Finally, costs must be **reasonable**. From the Uniform Guidance, § 200.404: "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost."

In other words, the cost is reasonable if a prudent person would purchase the item at that price. Remember those rumors about the military buying \$10,000 toilet seat covers? Most people wouldn't find that to be a "reasonable" purchase. On the less extreme end, if you know, for example, that consultants in your discipline usually receive \$800 honoraria for speaking at a conference, you will want to question whether a \$1500 invoice you received from your speaker is reasonable.

In case of a discrepancy between the provisions of a specified sponsored agreement and the provisions below surrounding allowability, the agreement should govern.

Please contact OSP or Grants Accounting & Compliance with any questions you may have regarding allowable and unallowable costs. Costs associated with the reference guide below are not all-inclusive but should only be used as a quick reference guide.

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
200.421 Advertising and public relations						
General costs of advertising media and public relations	X					
Advertising or Public Relation costs necessary to meet specific requirements of the award				X		
Recruitment of personnel on awards (see 200.463)			X			
Procurement of goods and services for the performance of award			X			
Disposal of materials acquired in performance of award			X			
200.422 Advisory councils	X					
If special council required and authorized by Federal Agency				X		
200.423 Alcoholic beverages	X					
200.424 Alumni/ae activities	X					
200.425 Audit services						
General business requirements		X				
If special audit/services required by sponsor in additional to the above				X		
200.426 Bad debts	X					
200.427 Bonding costs						
Reasonable costs required for the general conduct of operations	X					

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
					X	
200.428	Collections of Improper Payments Recover improper payments	X	X			In accordance with cash management standards in 200.305 Payment.
200.429	Commencement and convocation costs	X				Except as provided for in UG Appendix III to part 200- Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph (B) (9) Student Administration and Services, as Student activity costs.
200.430 / 200.431	Compensation - personnel services /Compensation - fringe benefits Administrative - general office and clerical	X				See UG section 200.413; The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met: (1) Administrative or clerical services are integral to a project or activity; (2) Individuals involved can be specifically identified with the project or activity; (3) such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
	PI and other individuals directly working on award (e.g. post-docs, lab assistants)		X			
	Sabbatical leave for faculty working on award		X			
	Separation pay - related to individuals directly working on award.		X			

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
			X (note 2)	X	X	
	X					
200.432 Conferences Related to sponsored award and the primary purpose is dissemination of technical information			X			See Section 200.474 for Travel Costs and 200.438 for Entertainment Costs
Attendance of others working with PI directly on award			X			
200.433 Contingency Provisions	X					
200.434 Contributions and donations <i>Note: donations and contributions received may qualify for cost sharing</i>	X			X		
200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements	X					
Patent infringement litigation costs specifically provided for in agrmt.				X		
200.436 Depreciation For general capital assets > \$5,000		X				
200.437 Employee health & welfare costs		X				

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
200.438	Entertainment costs	X				
200.439	Equipment and other Capital expenditures					
	General purpose equipment, office and administrative (<\$5,000)		X		X	
	General purpose equipment, office and administrative (>\$5,000) - recovered by depreciation; see 200.436	X				
	Special purpose (research) equipment directly used on award (>\$5,000)				X	
	Capital improvements to land, building, equipment (recovered by depreciation, see 200.436)	X				
	Computers and other IT equipment- administrative use		X			
	Computers and other IT equipment - directly used on award				X	
200.440	Exchange rates					
	Increases for fluctuations in exchange rates			X		Subject to availability of funding (in cases where the fluctuation in exchange rates cannot be charged to the grant, an operating budget must be provided.)
200.441	Fines, penalties, damages and other settlements	X				

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
200.442	Fund raising and investment management costs					
	Fund raising costs	X				
	Physical custody and control of monies and securities (e.g. Brinks services)		X			
200.443	Gains and losses on disposition of depreciable assets					
	Losses	X				
	<i>Gains - see 200.310 Insurance Coverage through 200.316 Property trust relationship for distribution of proceeds to sponsor</i>					
200.444	General costs of government	X				Not applicable as university
200.445	Goods or services for personal use	X				
200.446	Idle facilities and Idle capacity	X			X	See specific section 200.446 (b)(1)&(2) for circumstances that must exist to be considered allowable
200.447	Insurance and Indemnification					
	General conduct of business activities		X			
	Specifically required pursuant to the sponsored award (e.g. biohazard materials)			X	X	

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
		X				
				X		
200.448	Intellectual property Costs not required by the award Disclosures, reports, filings , professional services, required by the sponsored award.	X		X		Uncommon situation, coordinate with OSP
200.449	Interest Short term capital needs	X				
	Debt for buildings, major reconstruction, or capital equipment >\$10,000	X				
	Interest on specific capital assets or construction specifically for sponsored agreement			X	X	
200.450	Lobbying General support of political candidate or direct dealings with government	X				

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
				X		Uncommon situation, coordinate with OSP
200.451	X					
200.452						
		X				
				X	X	
200.453						
		X				
				X	X	
			X			
			X			

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
200.454	Memberships, subscriptions, and professional activity costs Civic/community organizations and non-business memberships such as social/country clubs	X				
	Institutional professional membership and subscriptions		X			
	Required and necessary for sponsored award - allocation of institutional membership or personal membership if no institutional membership exists				X	X
200.455	Organization costs Incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor	X			X	
200.456	Participant support costs Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.			X	X	

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
200.457	Plant and security costs (for capital-related expenditures see 200.439)					
	General Costs	X				
	Specific to the Sponsored Award			X		Costs necessary for increased level of security due to this sponsored project.
200.458	Pre-award costs					
	General	X				
	If necessary for the award and approved by sponsor. (e.g. lag time to order equipment necessary for research)			X		
200.459	Professional Service cost					
	General consulting and external services.	X				
	Specialized consulting services required by sponsored award.			X		
	Honorariums - directly related to award		X			
200.460	Proposal costs	X				
200.461	Publication and printing costs					
	General activities	X				

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
	Specific to technical research, such as reporting and journal publications		X			The non-Federal entity may charge the Federal award before closeout for the costs of publication of sharing of research results if the costs are not incurred during the period of performance of the Federal award
200.462	Rearrangement and reconversion costs Ordinary and/or normal rearrangement and alteration of facilities in general course of business.	X				
	Specifically incurred for research and necessary for sponsored award.			X		
	Restore facilities to approximately same condition as before.	X				
200.463	Recruiting costs Recruiting costs for general personnel services and others not directly working on award.	X				
	Reasonable costs for recruiting personnel directly working on sponsored award: Examples include: advertising, travel, and relocation.		X			If a newly hired employee resigns for reasons which within her/his control within 12 months after hire, the institution will be required to refund or credit such relocation costs to the Federal Government. See note on item 200.421

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes	
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)		
200.464	Relocation costs of employees Costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of anew employee.			X (note 1)			Refer to UG section 200.464 for limitations on allowability
200.465	Rental costs of real property and equipment General administrative rental costs Rental costs specifically required for sponsored award		X		X		
200.466	Scholarships and student aid costs Tuition remission, other compensation in lieu of wages to students - if working directly on award				X		
	Purpose of sponsored award is to provide training. Outlined in scope of work.				X		
200.467	Selling and marketing costs		X				Unless allowed under subsection 200.421 as allowable public relations costs or under subsection 200.460 as allowable proposal costs.
200.468	Specialized service facilities Original costs of service facilities		X				See 200.436 Depreciation

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
	If material, the costs based on the award's actual usage of services on the basis of a schedule of rates or established methodology.		X			
	If the costs are not material.	X				
200.469	Student activity costs					
	General	X				
	If directly provided for in sponsored award			X		
200.470	Taxes (including Value Added Tax)					
	General business activity	X				
	If taxes incurred are based on activity directly related to the award.			X		
200.471	Termination Costs					
	Those which would not be incurred had the sponsored award not			X		
	Termination, settlement, and claims of subwards.			X		
	Cancellation of rental costs for unexpired leases necessary for the sponsored award			X		See 200.465 Rental Costs
200.472	Training and education costs					

Uniform Guidance Section Reference	Unallowable Cost	Allowable as F&A	No special approvals	Special Provisions needed to be an allowable direct cost		Additional Notes
			Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	
	For those directly working on sponsored award. Amount should be reasonable and proportional to effort (see 200.430 above).		X			
200.473	Transportation costs Costs should be charged in accordance with the direct charge of the related item. See 200.439 (equipment) and 200.453 (Materials & supplies) above.		X			
200.474	Travel costs Reasonable costs in accordance with University's policies and necessary for the sponsored award.		X			
	Excessive and costs beyond normal policy in special circumstances. (e.g. first class air fare)			X		Uncommon situations, coordinate with OSP
200.475	Trustees Board of Trustees - reasonable costs for travel and other subsistence	X				See 200.474 for information related to travel costs

(1) Strongly recommend this is documented in the budget and approved by the sponsor in the agreement.

(2) Documentation must demonstrate why an unlike circumstance exists and a determination is made by CRO.

