



Sponsored Projects Handbook

Office of Sponsored Projects

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1 INTRODUCTION, PURPOSE & SCOPE

1.1 Introduction

This publication of the Office of Sponsored Projects (OSP) at Salt Lake Community College (SLCC or College) contains policies and procedures, answers to frequently asked questions, and reference materials necessary to help all College personnel who work on sponsored projects:

- Develop and submit successful publicly-funded grant proposals
- Manage the technical, fiscal, and regulatory aspects of funded projects
- Understand the reporting process and close-out procedures.
- Comply with internal policies and procedures relating to grant proposals

The material is organized as follows:

- General OSP Procedures – Chapters 1-3
- Pre-award policies and procedures – Chapters 4-6
- Post-award management activities – Chapters 7-12.

1.2 Purpose

The handbook describes policies and procedures concerning the procurement and administration of sponsored projects at SLCC. *Sponsored projects are* grants, cooperative agreements, designations, waivers and other external mechanisms to support specific academic and student service programs, public service projects, and research at SLCC, sometimes in partnership with other organizations, *paid for by an external entity (the sponsor)*. The handbook is intended to expedite processes and to provide ease and consistency in the administration of sponsored projects. The information is a combination of existing policies, procedures and regulations at SLCC, the Utah System of Higher Education (USHE), the State of Utah, the White House Office of Management and Budget (OMB) circulars, and sponsoring agencies.

SLCC expects compliance with its policies and procedures as well as with those of the sponsoring agency and applicable government regulations. Non-compliance causes delays and/or confusion for all concerned and may result in penalties by the sponsor or the College. OSP should be consulted in relation to grant-related questions of either SLCC or sponsoring agency policies or procedures, as well as proper application of governing OMB circulars.

In the fulfillment of obligations to sponsors (the awarding entity), students, employees and the public-at-large, SLCC is expected to employ sound management practices and act with due prudence in all circumstances. When a sponsored project award is accepted, the College is

responsible for complying with the terms and conditions of the agreement and the sponsoring agency, as well as state and/or federal regulation as applicable. OSP is responsible for coordinating administrative oversight of a sponsored project from the proposal development stage through award close-out. The Business Office is responsible for sound fiscal management of sponsored project funds after an award is made.

OSP is responsible for maintaining this handbook. Revisions to the handbook will be required periodically to comply with changing regulations and to provide additional assistance in areas of concern. OSP will keep the online version up-to-date. Faculty and staff suggestions for the improvement of this manual are welcome and will receive thoughtful consideration.

1.3 Scope

External funding at SLCC is generally categorized as either *public* or *private*. Proper classification of funding is important to: 1) assure SLCC compliance with sponsor terms; 2) maintain federal costing and reporting standards; 3) comply with IRS and State of Utah reporting requirements; 4) identify and recover project costs, both direct and indirect; and 5) adequately monitor the nature and extent of public funding across departments and colleges.

At SLCC, public sponsored projects (generally in the form of grant awards) are processed through the Office of Sponsored Projects, while private funds are processed through the Development Office. In either case, a request for external funds must be properly sanctioned by the College. The difference between sponsored projects, private grants and gifts is described below.

This handbook does not pertain to gifts or grants from private foundations. It is applicable to all faculty and staff who propose, conduct, and otherwise work on sponsored projects at SLCC.

1.3.1 Sponsored Projects

The term *sponsored project* includes any project that obtains or uses public (government) funding for research, education, training or other services with a defined scope of work or objectives that involves SLCC faculty, staff, students, facilities and/or equipment. Sponsored project award documents legally bind SLCC to the terms and conditions of each particular award. Awards carry obligations that, if not adhered to, can result in legal penalties for the College and the individual(s) responsible for the award. Sponsored projects include grants, cooperative agreements, designations, some contracts, waivers and other institutional-level mechanisms of government support.

Sponsored awards are generally made to the College on behalf of the *principal investigator* (PI), or other title as designated by the sponsor, who is primarily responsible for carrying out the requirements of the award. The few exceptions are certain awards that may be made to individuals, such as some faculty fellowships and travel awards. Grant funds are restrictive, based on governmental and/or contractual requirements or limitations.

1.3.2 Gifts

Gifts are defined as any money including donations, endowments, bequests, and property or other assets from private sources for which the donor does not retain any reversionary interest or cannot be expected to receive any material, unique, or preferential benefit from the act of donation.

Generally, funds received from private sources *where deliverables are not required*, are regarded as gifts. Guidelines established by the IRS and by federal accounting standards assist in defining whether or not funds may be considered a gift.

Gifts are handled through the Development Office and are processed by the SLCC Foundation. Gift accounts are restricted by the wishes of the donor and they may include interest-bearing activities. Gifts may be provided to establish an endowment, create a scholarship, support a capital project, or to provide direct support for existing or new programs. While funding objectives may be stated and the use of funds may be restricted to a particular purpose such as a professorship, scholarship, or a defined program area, contractual requirements and technical reports are not generally necessary for gifts.

Please address any questions concerning gifts to the Development Office.

1.3.3 Grants from Private Foundations

Grants from private foundations are defined as money, property or other assets from private sources for which the foundation *does retain an interest* in the project as defined by the grant solicitation and the project application/proposal. Generally, funds received from private sources *where deliverables are required* are regarded as private grants.

Private grants are handled through the Development Office, and are restricted by the requirements of the funding source. Contractual requirements and technical reports are generally necessary for private grants.

Please address any questions concerning private foundation grants to the Development Office.

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2 ROLES & RESPONSIBILITIES

2.1 *Office of Sponsored Projects*

2.1.1 Role

The Office of Sponsored Projects (OSP) plays a central role in program development, research, and project management by providing services to the College, faculty and staff. OSP assists faculty and other SLCC personnel in acquiring funding for pedagogical and instructional projects (such as curricular or program development aimed at improving educational opportunities for the workforce), as well as scholarly activity and research. While the Principal Investigator (PI) of a project holds primary responsibility for conduct and management of the award, OSP provides oversight of programmatic compliance to applicable laws and regulations. OSP also assists the College in assuring that maximum public benefit is derived from sponsored projects, which includes close alignment of sponsored projects to the College vision, mission, values and goals. OSP strives to provide seamless, customer-centered, value-added services in securing and managing sponsored projects.

2.1.2 Vision, Mission and Values

OSP is a department in the Government and Community Relations division at SLCC.

In a culture of excellence in all that we do:

We hope to create...

An atmosphere that inspires superior grant practice; A model the College uses to obtain and manage grants on a large scale to strategically further its goals, promote innovation, and cultivate best practices; A local and national reputation as a leading institution for grants

We do this by...

Developing and maintaining robust grants administration infrastructure.

Partnering with thought leaders to identify opportunities and develop innovative, strategic proposals.

Providing deep expertise in grant compliance and protecting the College from programmatic grant-related risk.

Serving as grant champions.

We are committed to...

Integrity

Integrity in what we say and do directs our work. We are competent in our field and display trustworthy character.

Service

We provide centralized, meaningful service by promoting strategic innovation, facilitating adherence to regulations, and developing robust infrastructure.

Mindfulness

Through informed and mindful action, we identify and support activities that align with our goals and those of College.

Responsibility

We recognize the impacts external sponsorship has on the College and its stakeholders. We lead the pursuit and oversight of opportunities that responsibly contribute to the longevity and stability of the College.

2.1.3 Responsibilities

OSP handles the regulatory responsibilities of all sponsored project funds proposed by and awarded to SLCC. This oversight covers the entire grant lifecycle from proposal development to award close-out. Activities that occur during proposal development and submission to the sponsor are considered “pre-award.” Activities that occur from the time notice of award is given through the close-out of the award are considered “post-award.”

As explained in detail in section 2.1.5, the President and OSP Director are the only authorized institutional signatures for SLCC for all publicly sponsored grants and contracts.

Pre-Award Responsibilities:

- Working with project personnel to develop adequate project narratives and budgets in compliance with applicable regulations
- Reviewing all proposals prior to submission (including letters, requests for participation, revisions, supplements and continuations) for accuracy, correctness and legal sufficiency, compliance with agency requirements and College policies
- Facilitating the College grant internal approval process
- Negotiating the terms and conditions of awards and contracts with the sponsoring agencies; preparing subaward agreements as necessary
- Advocating for and pursuing adherence to the policies and procedures of the College and the sponsor
- Collaborating with departments that oversee special circumstances related to sponsored projects. These circumstances include human research, biohazardous materials, or conflict of interest.
- Preparing and maintaining sponsored project files for proper administration and historical record

Post-Award Responsibilities:

- Negotiating the grant agreement or contract with the sponsor, including award modifications and other formal changes to the award. (See Chapter 11 for details on what constitutes a modification or formal change).
- Serving as the liaison between the College, the sponsor, and the prime recipient (in cases where SLCC is a subrecipient-see section 7.1.2).
- Forwarding copies of the award to the PI and to the Business Office for set-up of a project index in Banner
- Routing grant contracts and amendments through SLCC Risk Management and Legal
- Interfacing with auditors in reviewing programmatic activities; preparing and submitting audit reports in coordination with the Business Office and PI
- Reviewing and submitting programmatic reports in collaboration with the PI
- Monitoring program compliance, including compliance of subrecipients
- Assisting PIs with procedural management of active projects (i.e. budget or programmatic modifications and compliance issues)
- Evaluating subrecipients and conducting risk assessments
- Serving as a liaison to various College departments, work units and organizations, including organizations outside the College to ensure appropriate, accurate and timely grant and contract administration

2.1.4 Services

OSP is a resource to the SLCC community. OSP staff members routinely provide the following services:

- Assist in identifying funding opportunities, for both the College at large and specific areas of interest for faculty and staff
- Serve as a knowledgeable resource and advisor to College faculty and staff regarding federal, state and local government, and funding agency rules, regulations and procedures
- Check format, applications, budgets, and other parts of the proposal as part of the proposal development and compliance process
- Provide training for College faculty and staff regarding the policies, compliance issues, procedures, proposal improvement and agency-specific issues
- Record retention of proposals, awards, and other documentation as required by government sponsors and College policy
- Maintain electronic management tools to assist College faculty and staff with proposal preparation and award management

- Facilitate the internal approval process
- Compile and submit proposals on behalf of the College and the PI
- Assist with award set-up, budget and contract modifications
- Assist with sponsor and internal audits
- Assist with subrecipient monitoring

2.1.5 Signature Authority for the Institution

Before an agreement with a sponsor can be enforced, it must be signed by a person with specific statutory authority to sign on behalf of the state. Authority must be ACTUAL authority, and cannot be delegated unless a state's statute or constitution allows such delegation. Delegation must be made as prescribed in the statute. As described above, for publicly funded grants and contracts, **this authority resides with the President, who has delegated it to Director of the Office of Sponsored Projects.** Therefore, if a sponsored project is NOT signed by the Director of OSP or the President the sponsored project is void and unenforceable. A sponsored project will be withdrawn or rejected if it has not been signed by an authorized party.

A PI, Department Chair, Dean, or other SLCC employee should *never* sign a sponsored projects proposal or contract on behalf of the College unless they have been given actual authority to do so by someone with statutory authority to delegate such power to them, i.e. the President. Currently, constitutional and statutory authority to sign these types of agreements rests in the State of Utah Board of Regents. (See Board of Regent bylaws, www.higheredutah.org.) The SLCC President has delegated signature authority, in writing, to the Director of OSP. While this policy does not preclude PIs, Department Chairs, Deans, and other individuals from signing internal processing documents and sponsor documents requiring the signature of the PI and others, the OSP Director must sign sponsored proposals, contracts, awards, and modifications on behalf of the College before they are submitted to any third party.

Key reasons behind the policies relating to signatory authority include:

- Protecting SLCC and individual College employees from legal liabilities
- Maintaining SLCC compliance with internal, Board of Regents, state, federal, and private contract regulations and requirements while performing program activities inherent in sponsored projects.

Note: Any PI or other SLCC employee who signs and/or submits a research proposal or agreement on behalf of the College without actual authority to do so assumes extensive personal legal liability and ramifications such as:

- The College is not bound by the agreement and is not obligated to provide space, personnel, or any other support to the PI in carrying out the work described in the agreement.
- The employee may be subject to discipline for misappropriation of governmental property and/or resources if he/she or uses College facilities and personnel for unapproved activities.

- The employee is personally liable for performance of the agreement and adherence to all of the laws, rules and regulations relating to the agreement.
- Taxes may be imposed on the entire amount of funding as personal income of the employee.
- The employee may be subject to claims by the sponsor of the project and/or the College for fraud or misrepresentation if the person led the sponsor to believe that he/she did indeed have the authority to sign and/or submit on behalf of the College.
- The professional reputation of a employee may suffer if he or she is required to explain to the sponsor that they do not have a legally binding agreement with the College.
- The employee is acting outside the scope of his/her employment and is, therefore, not covered under state statutes governing limitations to liability for state agencies.

Note: If an employee signs without authority and intellectual property is involved, the intellectual property policy of the College prevails.

2.2 Principal Investigator

A Principal Investigator (PI) is the individual responsible for the proper conduct and management of a sponsored project. A PI is different from a project director, although some sponsors use those terms interchangeably. A PI has a scholarly interest in the project as well as deep programmatic expertise. A PI may or may not be the individual conducting the day-to-day operations of the project: a project director or manager may be hired for this function.

Grants in support of instruction, research, or service are awarded because of the professional expertise and initiative of individual faculty members. While the PI oversees the preparation of the proposal and submission documents, proposals are submitted by the College, which is the official recipient of awards, and serves as the responsible fiduciary/legal entity responsible for the award.

To fulfill his or her duty as a PI in the proper acquisition and management of a project, a PI is responsible for the programmatic and financial aspects of the project with support from OSP and the Business Office.

Programmatic Responsibilities:

- Developing and coordinating all components necessary for a robust proposal that adheres to sponsor guidelines including the application, the budget, the project description, compliance forms and other required documents.
- Overseeing the technical/scientific and programmatic aspects of the award. This includes but is not limited to 1) adhering to the scope of work as outlined in the award or requesting changes as necessary, 2) providing all deliverables required in the grant or contract on a timely basis; and 3) overseeing the training and work of personnel working on the project.
- Managing the administrative aspects of the project. This includes but is not limited to 1) understanding the grant or contract terms and conditions, including any special or unusual conditions; 2) assuring that the contractual conditions are met; 3) appropriately managing

and utilizing any space and instrumentation needed to complete the project; and 4) assuring appropriate site management.

- Monitoring regulatory compliance with applicable policies and procedures such as the OMB Circulars, sponsor guidance, grant agreement or contract, solicitation and College rules.
- Conducting the project using the highest ethical standards by following SLCC policies relating to integrity in research and declare any potential conflict of interest for themselves or any individual involved with the project (see Chapter 3).
- Completing all progress reports, final reports, intellectual property reports and disclosures on time and in the format required by the sponsor. *Failure to submit timely programmatic reports can jeopardize continuance of the grant, damage the institution's reputation, and effect the ability of the College to secure future awards.*

Furthermore, the PI is responsible for the financial management of the project. He or she must understand the financial responsibilities, and then exercise responsible control over the project, ensuring that funds are spent appropriately and within the sponsor and College/state guidelines. The PI must become familiar with federal cost principles.

Financial Responsibilities:

- Develop and submit a budget, in collaboration with OSP, that represents the PIs most accurate understanding of the costs of the project
- Conduct financial management of the project, with support from the Business Office, in accordance with the approved statement of work or the terms and special conditions published in the award agreement
- *Spend grant funds in a compliant and timely manner*; returning funds to the sponsor usually means the PI did not plan the project well and can have very negative ramifications on the reputation of the College
- Hire grant personnel in a timely manner (See section 2.4.5 on Human Resources policies that facilitate this)
- Supervise expenditures in conformity with the budget approved by the sponsor
- Initiate the necessary documents/forms for travel, purchasing, employment, contracted services, extra compensation, etc., in conformity with established institutional policies and procedures
- Charge only expenditures that are allowed by the sponsor and that are directly related to the project
- Provide care and maintenance of property procured with project funds in accordance with the sponsor's guidelines
- Work with OSP regarding any changes to the budget, scope of work, change or absence of key personnel, period of performance, and other items requiring budget modification.

- Review financial reports prepared by the Business Office
- Review the financial status of the project on a regular basis, and closely monitor the project expenditures. If corrections are needed, notify the Business Office immediately and confirm corrections are made.

In the event a PI (or an individual designated by the PI to be responsible for expenditures on an account) fails to follow appropriate cost accounting standards and/or College policies, the PI and his or her cognizant department/vice president will be responsible for covering the cost of any disallowed costs and/or over-expenditures incurred on the account. If costs are incurred outside the start or end date of a grant agreement resulting in cost disallowances, the PI and his/her cognizant department/vice president will be responsible for covering the disallowed costs of the sponsored project.

2.2.1 Definition and Determination of PI Status

PIs may serve on a sponsored project only with the prior approval of the responsible department head and the dean or Associate/Assistant Vice President (AVP); the appointment may be subject to review by the responsible Vice President. A person holding an appointment as a faculty or staff member may be designated as a PI. Other individuals who are professionally associated with the College may also be a PI only if allowed by the sponsor and internal approval. Other individuals include adjunct professors and visiting faculty (if their association with the College spans the entire period of the award), as well as faculty and staff in positions less than full-time.

The PI is officially designated on the pre-award internal approval forms that are *required* by OSP. By signing the forms, the PI agrees to take responsibility for the proper conduct of the project. Any PI who is or has been debarred or suspended by the federal government must notify OSP immediately, and is precluded from receiving federally funded awards or from being paid with federal funds.

2.2.2 Definition and Determination of Co-Investigator Status

Most sponsors recognize only one individual (PI) with the responsibility for proper conduct of the project. The roles of other individuals key to the project are recognized, in addition, by some sponsors including the National Institutes of Health (NIH) and the National Science Foundation (NSF). These individuals are typically called Co-Investigator or Co-PI's. Such individuals must be approved by the department head and the dean.

Co-Investigators typically have specialized technical expertise in an area different from that of the PI and serve a critical role on the project. Co-Investigators generally do not have administrative or financial responsibility over a project unless otherwise specified in the scope of work or budget justification. Co-Investigator status is often necessary for large programs assigned to one PI with multiple research areas or programs under the larger umbrella project. For example, a research project with two related, but substantially different, research tracks.

2.3 Responsibilities of College Leadership

By signing the grant internal approval forms, the Director/Division Chair, Associate Vice President/Dean, Vice President and Cabinet leaders give approval to the project and endorse the PI and any Co-Investigators. Their signatures confirm:

- The individual designated to be the Principal Investigator is eligible to be a PI at SLCC, and that any individual designated as Co-Investigators are similarly eligible
- The PI and any Co-Investigators have the knowledge, time, and ability to complete the scope of work
- The Dean or Vice President will re-assign responsibility for the conduct of the project if the PI and any Co-Investigators are not able or willing to complete the terms of the agreement. This includes over-expenditures or non-payments, which are the result of fault by the PI. In certain circumstances, it may be appropriate to return the award to the sponsor.
- The PI and Co-Investigators have the resources necessary to complete the project, including equipment, space, release time, etc.
- The Dean/Associate Vice President or Vice President is aware of any potential or actual conflict of interest and is willing to manage, eliminate, or minimize as required by the SLCC Conflict of Interest Policy (<http://www.slcc.edu/policies/index.aspx>) and sponsor regulations.
- The Dean/Associate Vice President or Vice President is aware of any cost sharing/matching requirements, is aware of the source of the cost share/matching, and assures necessary commitments will be in place prior to the award.

2.4 College Compliance and Related Departments

Other SLCC departments, including the Business Office, Institutional Research and Reporting, Office of Information Technology, Environmental Health and Safety, Human Resources, Facilities and Risk Management/Legal bear responsibility for grant oversight and successful administration.

2.4.1 Business Office

The Business Office is responsible for collection, disbursement and custody of restricted funds. An information system called Banner is used to track and account for all sponsored project funds. The Business Office assigns each award a Grant Accountant, who will work closely with the PI to oversee the financial management of the project. Further, the Business Office More information on the role of the Business Office is located in Chapter 8.2.3.

2.4.2 Institutional Research and Institutional Review Board

At SLCC, the Institutional Review Board (IRB) in Institutional Research (IR) is responsible for compliance with federal policies and regulations governing human subject research, which apply to all research involving human participants conducted by SLCC personnel, regardless of sponsorship and performance site.

Human subject research that is conducted or supported by a federal department or agency must follow basic Department of Health and Human Services (DHHS) policy for the protection of human research subjects. An institution must have a Federal Wide Assurance (FWA) to receive federal support for research involving human subjects. A FWA is an institutional commitment to comply with the DHHS Protection of Human Subjects regulations: 45 Code of Federal Regulations (CFR) part 46. The College IRB is registered with the Office of Human Research Protection, and its FWA is 00021259.

PIs who are proposing projects involving human subject research should contact Institutional Research for information about the IRB and how to submit an IRB application. Ideally, IRB approval for a project should be obtained before the proposal is submitted. *Federal law dictates that IRBs must approve proposed non-exempt research before involvement of human subjects in the project may begin.*

Institutional Research is responsible for the security and transmission of sensitive, protected data on sponsored projects. PIs must work with IR to ensure they are properly collecting, storing, analyzing, and sharing sponsored project data.

2.4.3 Information Technology

The Office of Information Technology (OIT) provides access to all sponsored project accounts in Banner. As part of the post-award account set-up process, the Business Office or Budget Center Manager will ask OIT to provide access to the PI for the new grant account. OIT provides Banner training and all new PIs are required to take two courses: *Banner Basics and Navigation* and *Budget Management Tools in Banner*.

The OIT also reviews the required internal approval forms to ensure that adequate IT support is built into the budget and that the College can support technology purchased or requested for the grant.

2.4.4 Environmental Health & Safety

Environmental Health and Safety (EHS) is responsible for all regulatory compliance (OSHA, EPA and other Federal, State and Local regulations), including plans and audits. In particular, EHS conducts programs in Lab Safety, Occupational Safety, Waste Management, Indoor Air Quality, Emergency Procedures, Environmental Affairs, Chemical Inventory, etc. PIs who utilize or involve toxic chemicals or biological pathogens, radiation, recombinant DNA, or other potentially hazardous materials must contact EHS and insure that all regulatory requirements are met prior to commencing research with such materials.

2.4.5 Human Resources

Human Resources (HR) approval is required for effort commitment and new hire requests. HR will provide guidance on salary, percent effort calculations and position descriptions. When an award is made, HR will assist with position posting and the hiring process. PIs who do not have access to the College personnel hiring system (PARS) and whose proposals involve new personnel must contact HR for access and instructions on using the system to create and coordinate new job descriptions.

It is the responsibility of PIs to hire sponsored personnel in a timely manner. HR policy allows PIs to post positions in advance of an award being made to decrease the gap between when an award is made and when personnel are hired. HR also allows temporary appointments to fill unexpected personnel gaps on sponsored projects. OSP strongly recommends that PIs take advantage of these provisions. Hiring delays cause significant damage to sponsored projects by forcing individuals without capacity, or capability at times, to perform the project work, delaying or prohibiting project progress, and requiring reallocation of grant funding.

2.4.6 Facilities

For projects that will require new facilities or remodel of existing facilities, the Facilities Department must review the internal approval forms to ensure that the proposed space can be provided. Facilities has a “Space Needs Request Form” that is available on their website and that must be completed whenever new space is required. PIs should contact Facilities for office space that may be needed for new employees hired to work on a project.

2.4.7 Risk Management and Legal

Risk Management and Legal review all publicly funded grant contracts that are new to the College, not previously reviewed, or are being renewed with changes. Grant contracts that require review are routed by OSP to Risk Management on behalf of the PI.

2.4.8 Service Centers

A SLCC service center provides a specific type of service to college departments and individual students and is supported by the revenue generated from the service provided. Examples of service centers are the Copy Center, Motor Pool, and Dining Services.

SLCC service center costs may be charged to a federal grant, but the rates charged to the grant should reflect actual service center operating costs. Operating costs include salaries, wages, and employee benefits, costs of material and supplies, and operation and maintenance of the physical facilities occupied. Consistent and equal rates are charged to all on-campus users and no charges are made in advance of services rendered.

3 ETHICS & INTELLECTUAL PROPERTY POLICIES

3.1 Conflict of Interest

Conflict of interest (COI) means any outside activity, commitment, or interest that has the potential to adversely affect, compromise, or be incompatible with the obligations of an employee to the College or to widely-recognized professional norms. It includes, but is not limited to, situations wherein the designated College official reasonably determines that a significant financial or other interest could directly and significantly affect the design, conduct, or reporting of research technical or financial activities.

SLCC expects that professional standards will be applied in the conduct of all sponsored projects, which includes the disclosure and mitigation of COI. All persons designing, conducting, or reporting on sponsored projects are governed by the College's COI policy.

Federal and State of Utah regulations require the College to oversee any project that has a COI. The existence of a potential or actual conflict does not necessarily preclude funding or implementation of a project, it merely states that the College and the individual with the conflict will work together to modify, reduce, or eliminate the conflict if it has a strong potential for negatively impacting the employee's position or research activities on campus.

The SLCC COI Policy supplements Federal and State law and is published on the SLCC Policies and Procedures website (<http://www.slcc.edu/policies/>), in Chapter 2, Section 3.03. Further, OSP has a COI policy specific to sponsored projects that supplements SLCC's policy. This policy is located on OSP's website (<http://www.slcc.edu/osp/>).

3.1.1 Potential Conflicts of Interest

A potential COI generally involves a financial or ownership relationship between an employee or his/her relative with a non-college entity that could compromise (or appear to compromise) the integrity of the College's activities or that appears to result in utilizing College resources for private gain rather than public benefit. Known outside activities of an employee or his/her relative that reasonably relate to College activities include the following:

- **Self-Dealing:** no employee shall transact any business in an official capacity with any business entity of which the employee is an officer, agent, member, or in which the employee owns a substantial interest.
- **Personal Investment:** employees shall not make personal investments that could reasonably be expected to create a conflict between the employee's private interest and the College interest.
- **Outside Employment:** employees shall not accept outside or dual employment or compensation that could reasonably be expected to impair independence or judgment in the performance of College duties.

- **Benefiting Self and Others:** employees shall not use non-public information or positions to secure special privileges or exemptions for themselves or others.

3.1.2 Requirement to Disclose or Report

Potential conflicts should be disclosed in writing to the immediate supervisor and OSP prior to the submission of a proposal. If conflicts are discovered after a grant has been awarded, they must be reported to the immediate supervisor and OSP in writing as soon as they are known. Failure by an employee to disclose or report a COI may result in disciplinary action under the SLCC code, criminal sanctions, or discipline by a sponsor. PIs are responsible to ensure grant personnel working on their project understand and follow COI policy.

3.2 Ethical Standards in the Conduct of Research and Sponsored Projects

Instructions Conflict Of Interest

1. All personnel working on sponsored projects must complete training/instruction on COI as provided by OSP
 - a. Sponsored Projects Handbook, Section 3.1
 - b. Grant Administration Training Series: *The Sponsored Projects Handbook and Compliance Responsibilities*
2. Personnel must review project activities to determine if a COI may or does exist
3. PI's must complete the PI Assurance Form before submitting a proposal
4. Personnel must report potential or actual COI according to SLCC policy*
 - a. File a full disclosure of the potential or actual conflict, in writing, to supervisor with a copy to the associated Vice President and OSP (osp@slcc.edu)
 - b. OSP will review sponsor requirements and work with personnel to meet requirements
5. PIs must ensure that personnel working on their projects have received COI training

*OSP, Supervisors, and HR work together to make COI determinations involving sponsored projects.

Misconduct includes, but is not limited to: fabrication of data and results, falsification, plagiarism, unauthorized use of intellectual property, including data of others, and other practices that seriously deviate from commonly accepted scientific reporting procedures. The ethics policy applies to all SLCC faculty, staff, and undergraduate researchers on funded research or sponsored projects. Unintentional errors in judgment or interpretation are not considered misconduct.

To promote research integrity, SLCC has established policies and procedures that deal with allegations of evidence of misconduct [refer to *SLCC Policy and Procedures*, (<http://www.slcc.edu/policies/index.aspx>) Chapter 2, Section 3.16 Ethical Conduct (Faculty & Staff)]. In accordance with institutional policy, an accusation of misconduct should be given to the immediate supervisor or reported via the Whistleblower Hotline. Supervisors who receive a report

of suspected improper activities should always document oral reports in a written account and report to and seek assistance from the Whistleblower Standing Committee within one working day.

3.2.1 Whistleblower Policy

Allegations of misconduct by SLCC employees, whether initiated by SLCC faculty, staff, students, or by individuals outside of SLCC, shall be handled in accordance with SLCC Whistleblower Procedure Statement, which is located on Office of Equal Employment Opportunity website (<https://i.slcc.edu/internalaudit/whistleblower.aspx>). Whenever any SLCC Investigator is accused of serious misconduct in scientific or scholarly research, the College will conduct an inquiry, make a determination concerning the allegations, and take appropriate investigative and disciplinary action. The process of inquiry and investigation will be expeditious and will protect the rights of all those concerned, including the complainant (also referred to as the “whistleblower,” or “accuser”) and the accused. In accordance with SLCC procedures, all findings of scientific misconduct at SLCC shall be reported to the sponsor. SLCC cooperates with federal government agencies as required by statute in the prosecution of scientific misconduct inquiries and investigations.

3.2.2 False Claims Act

Proposals submitted to federal agencies are subject to review under the *False Claims Act* and the *False Statements Accountability Act*, which impose liability (up to triple the amount of actual/compensatory damages) against anyone who knowingly submits a false statement to the government in an effort to obtain federal funds. Any falsification or fabrication made in a proposal or report including a false claim on a budget or expenditure report is subject to federal regulations and can result in a fine and/or a jail term.

3.2.3 Plagiarism

Plagiarism is the wrongful use and publication of another individual or group’s thoughts, ideas, or language and the representation of them as one's own original work. Plagiarism is considered research misconduct. Several agencies now have software that searches submitted proposals for plagiarism, which includes inadequately cited sources, copying text without quotation marks, and knowingly presenting another’s original ideas as your own. The penalties for institutions of higher education and Principal Investigators (PI) can be one or more of the following requirements or actions:

- Repayment of funds
- Debarment (unable to submit grant proposals to the federal government) for up to 5 years
- Certifications and assurances from PI for a specific number of years following the debarment
- Debarment of PI from participating as peer reviewer for federal grant competitions
- Criminal and civil penalties

3.2.4 Additional Statutes on Professional Ethical Conduct

National Science Foundation, NSF Manual #15: Conflicts of Interest and Standards of Ethical Conduct, 2007 at <http://www.nsf.gov/pubs/manuals/manual15.pdf>.

U.S. Department of Education, Handbook for the Discretionary Grant Process, 2009, at <http://www2.ed.gov/policy/gen/leg/foia/foia-hb-01.pdf>.

3.3 *Protecting Confidential Information and Intellectual Property*

The College and its faculty thrive on the free interchange of ideas and discoveries with scientific peers around the world. However, there are important reasons why the College desires to protect intellectual property developed by College employees:

- 1) If researchers act without regard to the patent values of discoveries and activities, the value can be lost, resulting in diminished future funding for ongoing research activities.
- 2) SLCC plays an essential role in the economic well-being of the community and state. Without protection, the economic impact resulting from the development of ideas and research can be diminished or lost.

Proposals submitted to federal entities are treated as confidential until an award is made, at which point, the information included in the proposal is deemed to be “published,” except what the PI has marked as proprietary. Once published, if not previously protected, the College will lose all worldwide patent claims. Therefore, PIs should appropriately mark all pages containing enabling information about their research to avoid release of such information upon award. If PIs are working with partners to develop a proposal, they should obtain a non-disclosure agreement prior to submitting the proposal. Risk Management and Legal can assist in developing and negotiating these agreements.

4 LOCATING FUNDING SOURCES

4.1 Finding Funding Sources Online

Sources of public funding can include federal funding, federal pass-through funding to states, state funding, and local government funding. Funding can be located through funding search engines and solicitations posted on sponsor websites, as well as through personal networking. The Office of Sponsored Projects provides several resources to assist in funding searches. Please contact OSP for individual assistance.

4.1.1 Research Strategies

- Create a list of key words for searching in the area of interest, and refine the list over time
- Create a list of reputable research sites in the field; check the sites regularly, and subscribe to e-mail updates
- Develop a method for quickly and effectively reviewing solicitations to determine key funding criteria using the acronym D.A.T.E.:
 - **Deadline**, when is the submission due date and can it reasonably be met
 - **Amount**, how much funding is available and is it sufficient to cover project expenses
 - **Timeframe**, can you accomplish your project in the time allotted
 - **Eligibility**, are institutions of higher education eligible to apply
- Subscribe to professional and educational journals, newsletter and list serves that contain information about recently released solicitations

4.1.2 Funding Search Engines

- **Kwest**: A search engine that the College has purchased for grant seekers. Kwest contains national public and private grant opportunities. To obtain access, contact OSP at osp@slcc.edu.
- **Grants.gov**: A search engine and resource for grant seekers as well as a mechanism for submitting most federal grant proposals. The search engine allows the user to search for open grant programs by name, CDFA (Catalog of Federal Domestic Assistance) number, or topic. Users may also subscribe to receive daily notifications of all new federal grant opportunities, RSS feeds customized to your research interests, or updates to critical issues (<http://www.grants.gov/web/grants/manage-subscriptions.html>).

- ***The Federal Register***: The official daily publication for rules, proposed rules, and notices of Federal agencies and organizations, as well as executive orders and other governmental documents. It includes notices about the availability of designations, waivers, cooperative agreements, and grants. The web site includes an advanced search engine (<https://www.federalregister.gov/>).
- ***USA.gov***: A list of government agencies at the federal, state, local, and tribal levels (<http://www.usa.gov>).
- ***Science***: A list of research and education opportunities in science, math, engineering and technology (<http://www.sciencemag.org/careers/where-search-funding>).

4.1.3 Sponsor Web Sites

Specific sites of various funding agencies list current and pending funding opportunities. Advanced awareness of upcoming programs is often required as many funding announcements have a short response timeframe. These agency sites include, but are far from limited to:

- U.S. Department of Education offices, i.e., Office of Postsecondary Education and Office of Vocational and Adult Education (<http://www2.ed.gov/about/offices/or/index.html>).
- National Science Foundation (<http://www.nsf.gov/funding/>).
- National Endowment for the Humanities (<http://www.neh.gov/grants>).
- National Endowment for the Arts (<https://www.arts.gov/grants>).
- U.S. Department of Labor (<http://www.dol.gov/dol/grants2.htm>).
- U.S. Department of Health and Human Services (<http://www.hhs.gov/grants/>).
- U.S. Department of Energy (<https://eere-exchange.energy.gov/>).
- Institute of Museum and Library Services (<https://www.imls.gov/grants/apply-grant/available-grants>).
- Small Business Administration (<https://www.sba.gov/category/navigation-structure/loans-grants>)
- Utah Humanities Council (<http://www.utahhumanities.org/>)
- Salt Lake City Arts Council (<http://www.slcgov.com/arts>)
- Utah Arts and Museums (<https://heritage.utah.gov/utah-division-of-arts-museums>)
- Utah Governor's Office of Economic Development (<http://business.utah.gov/>)
- Utah System of Higher Education (<http://higheredutah.org/>)
- Utah Department of Workforce Services (<http://jobs.utah.gov/edo/rfp.html>)
- Utah Commission on Service & Volunteerism (<http://heritage.utah.gov/userveutah>)

4.2 Networking

Networking with other investigators is a good way to locate funding sources. Talking to others increases awareness of available funding programs and broadens perspective. Networking can be done at an institutional level, as well as the state, national, or international level. Professional organizations foster networking by bringing together researchers from around the state, country, and world to conferences and workshops.

Sometimes, phone calls to state offices and agencies are useful in learning what funding is available in Utah. Most federal agencies have program officers who are willing to talk about available funding sources, particularly to determine whether or not a particular funding program is suitable for a given project. OSP always recommends that PIs contact the program officer to determine if their project is a good fit with the solicitation, *after reading the solicitation thoroughly*.

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5 PREPARING THE PROPOSAL

5.1 *Proposals*

5.1.1 Solicitations

A proposal is a written application for a grant. Proposals are generally written in response to a solicitation – a formal statement that invites competitive applications in a specific area to accomplish defined program objectives. The solicitation indicates the purpose of the program, the due date for proposal submission, the estimated amount of funds set-aside for the competition, the estimated number of awards to be made, requirements for applications, evaluation criteria, and submission procedures. *Not all solicitations involve funding.* The following synonymous terms and others are commonly used by sponsors to describe solicitations. (See Chapter 4 for information on locating funding sources.)

- Program Announcement (PA)
- Request for Applications (RFA)
- Request for Proposals (RFP)
- Broad Agency Announcements (BAA)
- Solicitation for Grant Applications (SGA)

PIs have the responsibility to thoroughly review any solicitation under which they intend to submit a proposal. A PI must be familiar with the solicitation to develop a proposal that will be accepted and competitive. OSP reviews all proposals before they are submitted to ensure solicitation requirements are met.

5.1.2 Types of Proposals

The following are the most common types of proposals:

- **New Proposal:** An initial request for a project or activity that is not currently receiving support and must compete with other applicants for support.
- **Renewal Proposal:** A request to renew, by one or more additional periods (usually years), an existing project that would otherwise end. (Renewals can also be referred to as a “competing continuation”).
- **Supplemental Proposal:** A request for an increase in support in a current budget period for expansion of the previously approved scope of work. The request may specify budgetary changes required for the remainder of the project period as well as for the current budget period.

- **Revised (Amended) Proposal:** A previously unsupported application that the applicant has modified following initial review and resubmitted for consideration.
- **Non-competing Continuation Proposal:** A request for continuation within an approved project period.
- **Formula-Funded Proposal:** A request for funding to continue a long-standing program that the sponsor expects to fund. The funding amount is usually similar from year to year.

5.2 Internal Approvals

Once a PI identifies a solicitation for which he or she would like to submit a proposal, the PI should contact OSP to review the solicitation requirements and begin the internal approval process. The internal review process is required for all new proposals, renewals, supplements, or any expansion of cost share commitments, with the exception of formula or appropriations funding (see Chapter 2).

NOTE: *It is the responsibility of the PI to allow adequate time for internal review. OSP recommends beginning the internal approval process one month before the submission deadline. Proposals that are not routed appropriately through the process or that do not receive approval must not be submitted and are subject to withdrawal if they are submitted.*

OSP has two different approval processes depending on the amount of the request: proposals with total requested budgets less than \$25,000 and proposals with total requested budgets equal to or more than \$25,000. Each process has a different set of required forms. All required forms can be found on the OSP website, www.slcc.edu/osp. PIs are highly encouraged to work with OSP when completing ALL forms to avoid errors and expedite the process.

5.2.1 Principal Investigator Assurance Form

All PI must complete and submit the Principal Investigator Assurance form described below for each grant they intend to apply for.

- **Principal Investigator Assurance Form:** alerts PIs to grant-related responsibilities, and requires the PI to provide certifications around special areas of grant-related compliance, such as conflict of interest, human subject research, etc. Formula-funded or renewal projects do not require an assurance form if one has been previously completed for that project.

5.2.2 Proposals with Total Requested Budgets Less than \$25,000

The following forms are required for proposals in this category:

- **Pre-Award Assurance:** provides responsible parties at the College with information to make strategic decisions regarding grant funding and to comply with sponsor and College requirements. PIs must complete, obtain required signatures in the correct order, and submit this form to OSP at least three business days before the submission deadline.
- **Post-Award Assurance:** alerts and holds responsible those at the College under whose jurisdiction the award falls. It notes changes to the award from the original proposal. PIs

must complete, obtain required signatures in the correct order, and submit this form to OSP within ten business days of receipt of the award.

Instructions

Internal Approval Process: Grants <\$25,000

Pre-Award Assurance Form

1. Review the form and determine if the required information has been identified, i.e. do you know your budget detail?
2. Work with your assigned Grant Officer to complete the form (not including the required signatures).
3. Send the form to your Grant Officer for final review before obtaining signatures.
4. Once your Grant Officer has reviewed the form, obtain signatures through the VP. The form is made for electronic signatures, but manual signatures are accepted.
5. No later than three business day before the submission deadline, return to the form to your Grant Officer to obtain the final signature: the Director of Sponsored Projects.
6. The Grant Officer will send you a copy of the fully executed form.

Proposals must not be submitted before this form is complete.

Post-Award Assurance Form

1. Review the notice of award or grant contract.
2. Work with your assigned Grant Officer to complete the form, except for the signature fields.
3. Send the form to your Grant Officer for final review before obtaining signatures.
4. Once your Grant Officer has reviewed the form, obtain signatures through the VP. The form is made for electronic signatures, but manual signatures are accepted.
5. No later than 10 business days after receipt of the notice of award, return the form to your Grant Officer to obtain the final signature: Office of Sponsored Projects.
6. The Grant Officer will send you a copy of the fully executed form.

Awards will not be accepted until after this form is complete.

5.2.3 Proposals with Total Requested Budgets Equal to or More than \$25,000

The following forms are required for proposals in this category:

- **Project Assessment and Permission to Proceed:** allows the PI, OSP and College authorities to determine whether a proposal is feasible based on College policies, and if it is in the best interest of the College *before* the PI has compiled an entire proposal. However, a PI must have thought the project through, developed a detailed proposal

outline, communicated with potential partners and proposal team members and have a basic budget to provide the information required on the form. PIs are required to complete and submit this form with the first three signatures to OSP no later than 15 business days before the submission deadline. PIs are strongly advised to work with OSP and to refer to the form instructions when completing this document.

- **Permission to Submit Form.** Once a PI has received permission to proceed, he or she can develop a full grant proposal. The purpose of the *Permission to Submit* form is to align the proposal with College policies and practices. The PI must complete the Permission to Submit form and submit it to OSP with the first signature at least 5 business days before the submission deadline. PIs are strongly advised to work with OSP when completing the form.

Instructions

Internal Approval Process: Grants \geq \$25,000

Project Assessment and Permission to Proceed

1. Read the form instructions so you know how to correctly complete the form.
2. Review the form and determine if the required information has been identified.
3. Work with your assigned Grant Officer to complete the form (excluding signatures).
4. Send the form to your Grant Officer for final review before obtaining signatures.
5. Obtain the first three signatures. The form is made for electronic signatures, but manual signatures are accepted.
6. Return to your Grant Officer at least 15 business days before the submission deadline to obtain the remaining applicable signatures.
7. The Grant Officer will send you a copy of the fully executed form.

Permission to Submit

1. Review the form and determine if the required information has been identified.
2. Work with your assigned Grant Officer to complete the form (excluding signatures).
3. Send the form to your Grant Officer for final review.
4. Obtain the first signature. The form is made for electronic signatures, but manual signatures are accepted.
5. Return to your Grant Officer at least five business days before the submission deadline to obtain the remaining applicable signatures.
6. The Grant Officer will send you a copy of the fully executed form.

Proposals must not be submitted before this process is complete.

5.2.4 Approvals and Certifications

By signing the required internal approval forms, the PI, Director or Division Chair, the Associate Vice President or Dean, and the Vice President agree that:

Financial

- The budget is sufficient and appropriate for the scope of work
- Cost sharing/matching requirements, including both cash and in-kind, are approved
- Reasonable responsibility will be taken for over-expenditures and/or lack of reimbursement from the sponsor due to non-performance of the College project personnel(s)

Resources/Personnel

- Proposed space allocation or renovation is approved
- Commitment of time proposed, including any proposed re-assignment from teaching during the academic year, is approved

Administrative

- The PI qualifies to be a principal investigator by College standards and the department is committed to supporting the project
- The proposal is compatible with the PIs expertise and capability
- The proposal aligns with the strategic priorities of the College and is in the best interest of the College

5.3 Pre-Proposals / Pre-applications / Letters of Intent

Some sponsors may require a short pre-proposal or letter of intent to determine if they are interested in receiving a full proposal. A pre-proposal or letter of intent generally outlines the idea, applicant qualifications, and does not represent a legal commitment by the College. As such, these documents do not have to be reviewed by OSP and are submitted directly by the PI to the sponsor unless the sponsor requires OSP involvement. However, PIs must make OSP aware that they have submitted such documents and provide OSP a copy. Further, because some letters of intent will determine if a proposal advances to the next stage, PIs should consider using OSP's expertise to craft the strongest letter possible. These documents should not be confused with letters of commitment or support, which are addressed in section 5.4.8.

5.4 Essential Elements of a Proposal

The aim of a proposal is to provide a compelling justification for a project to receive funding under a specific solicitation. Proposals can range from very large, detailed manuscripts to one page descriptions. The sponsor will specify what information is required in the solicitation. Most government agencies are precise in the requirements to allow fair, unbiased competition and evaluation. *Deviations from required content and format (such as number of pages, margins, font size and type, absolute priorities, and specifically labeled information) will cause a proposal to be rejected without review.* Review the solicitation carefully for all requirements.

The responsibility lies with the PI to assure that the proposal meets the sponsor's guidelines and requirements. OSP shares in this responsibility as it pertains to budgets, institutional certifications,

and submission guidelines, so it is important that OSP and PIs communicate often and clearly during proposal development. It is in the best interest of the PI to contact the sponsor prior to submitting a proposal. The sponsor can advise if the PI's idea meets the sponsor's objectives and can also provide other helpful information. The PI is also responsible to see that the proposal is accurate and free from any falsification, fabrication, or plagiarism. (See Chapter 3 for a discussion of False Claims and Plagiarism and the associated penalties.) It is the responsibility of College leaders to determine if the project aligns with department/division/institutional priorities.

Proposals should be well-written, clearly organized, and easily understood by reviewers. Reviewers expect that a proposal will follow the order and format dictated by the solicitation. *PIs should study the solicitation for the specific required elements for the proposal and follow them completely. Failure to include required elements typically leads to immediate rejection of the proposal.* The following section is provided to give an overview of proposals in general and an outline in those cases where specific instructions are not given. The most common elements of proposals are listed below (described in the sub-sections that follow).

1. Application
2. Cover Page (a.k.a. Face Page / Cover Sheet / Introductory Letter)
3. Abstract (a.k.a. Executive Summary/ Project Summary)
4. Table of Contents
5. Body of Proposal (a.k.a. Narrative / Statement of Work / Project Description)
6. Biographical Sketches (a.k.a. Resumes)
7. Budget
8. Budget Narrative (a.k.a. Budget Justification)
9. Other Sections or Appendices
 - a. References Cited
 - b. Current and Pending Support
 - c. Other Resources (a.k.a. Facilities, Equipment)
 - d. Data Management Plan
 - e. Letters of Commitment or Support
 - f. Certifications and Representations

5.4.1 Application

The application refers to documents that require demographic and other information about the applicant. It is important to realize that this is a distinct part of the proposal. Often applicants attach the budget, project description and other materials to the application. PIs must read the application instructions thoroughly to ensure the application is completed per sponsor

requirements. Seemingly small errors, such as attaching a document to the wrong part of the application or failing to “check a box”, will cause the proposal to be rejected outright.

5.4.2 Cover Page (a.k.a. Face Page / Cover Sheet / Introductory Letter)

Some sponsors have a special format for the cover page that must be followed, and this may be a form generated by an online submission program or an additional page. The cover page typically includes basic information such as sponsor, program, applicant institution (Salt Lake Community College), amount of requested funding, project time period, PI, Co-PI, project title, and signature authority. The title should be brief, clear, and as descriptive of the actual project as possible. It should be suitable for use in the public press.

5.4.3 Abstract (a.k.a. Executive Summary / Project Summary)

The abstract should, in general, be no more than one page though some abstracts are limited to a certain number of words. The abstract should give the reader a clear overview of the proposal, and should provide suitable text for publication should the proposal be funded. It should be easily understood by a lay audience. An abstract should generally include the following information:

- The organization submitting the proposal (SLCC)
- A succinct description of the problem, need, or reason for the proposal
- A short description of the project, including the project goal and objectives, what will take place, the intended outcomes, how many people will benefit
- An explanation of potential impact, innovative approach, and the scope of benefits. (For NSF proposals, this would be the required *Broader Impact* and *Intellectual Merit* statements.)
- Funding amount requested
- A brief description of the organization and its qualifications

5.4.4 Table of Contents

The table of contents organizes the project information so that a reader can easily distinguish and navigate between the different sections of the proposal. The proposal should be organized as specified in the program solicitation (even if it would make more sense to the writer to organize it differently). Reviewers sometimes use the Table of Contents to see that all the required elements are present. In some cases, the Table of Contents is generated automatically by the submission software.

5.4.5 Body of Proposal Project (a.k.a. Narrative / Statement of Work / Project Description /Statement of Deliverables)

The body of the proposal should accurately reflect what the proposers intend to accomplish, the rational, and evaluation plan. The quality of the proposal should be sufficient to compete with other proposers at a state or national level. The description of need and proposed solution should be truthful and thoughtful. The outcomes or deliverables should be attainable within the allotted timeframe, and with the funds requested.

The PI should review the program solicitation and sponsor guidelines for elements required in the narrative, and follow them completely. The PI should also identify who the proposal reviewers will be and use sentence structure, language, etc. that is appropriate for that audience. The following sections are generally included in a proposal narrative, although they may be called by different names.

A. Statement of Need or Problem / Background

- A discussion of the nature and scope of the problem to be addressed with supporting evidence; the needs the proposal will target.
- The context, background, reason for proposed innovation.
- The context, background, reason for the proposed research within the scientific/academic community.
- A discussion of prior research results or the state of the field.

The background section should include relevant citations from verifiable and reliable sources. It includes data, tables, charts, diagrams and other visual information that accompanies the written text.

B. Goals and Objectives: specify what the applicant intends to achieve, and are generally the heart of a proposal. Goals and objectives should correlate directly with the statement of need and project evaluation. The following definitions differentiate between goals and objectives:

- **Goal:** a broad statement of the intent or overall outcome of the program, conceptual and more abstract than the objectives; for a research proposal, this may be the hypothesis
- **Objective:** a specific step taken to achieve a goal; objectives are generally tangible, concrete, measurable and achievable in a specified time frame

Goals and objectives may also address the significance or impact that the achievement of the proposed objectives would have on the target audience, the institution, the community, the academic or research community, or others.

C. Methods / Work Plan / Research Design: sets forth in detail the plan of action to be taken in the proposed project. The plan should correlate directly with the statement of need and the project goals and objectives. This is generally the largest section of the proposal and may include:

- **Rationale (why):** the scholarly basis for approach taken. Literature might be cited showing that the approach is a proven best practice or provide the basis for proposing a new method. Data demonstrating supporting the basis can be a key component of this section.
- **Activities / Implementation Plan (how):** the activities necessary to achieve objectives

should be clearly described and planned in proper sequence. A description in narrative form of how the proposers plan to implement the activities described for each objective. Tables and charts to clarify the project may be appropriate to accompany the text.

- **Timeline:** a graph or table that lists in short form each objective and activity and gives the start time and completion time for each; it should also name the person or persons responsible and may give milestones for achieving project objectives. Sometimes the timeline can go in the appendix.

Read the solicitation to identify the sponsor's policy on proposals containing Intellectual Property as *Proprietary and Confidential* to avoid release of such information upon award (see discussion of Intellectual Property in Chapter 3).

D. Management Plan: explains how the project will be organized so that the proposed activities achieve the project objectives

- **Project Organization:** who is responsible for what and to whom; a project organizational chart may be included here
- **External Partnerships:** a description of each partner, their roles and contributions to the proposed project
- **Institutional Capacity:** evidence that SLCC supports the project and has the capacity to assist in achieving project objectives. If not provided separately, this section might describe the facilities, equipment, personnel, funds, and other resources SLCC will commit.

E. Key Personnel: a description of the role and duties of each person identified in the implementation plan and the budget, and percent of effort committed; may also include a summary of the qualifications of people who may be hired or who have been designated to work on the project. Résumés and job descriptions (usually one or two pages) may be attached in an appendix for most proposals (see 5.4.5).

F. Evaluation. This section should explain how the outcomes will be evaluated. Types of evaluations include but are not limited to:

- *Quantitative:* Structured techniques such as online questionnaires, on-street or telephone interviews.
- *Qualitative:* Unstructured or semi-structured techniques e.g. individual depth interviews or group discussions
- *Formative:* designed to determine the extent to which progress is being made toward the stated objective
- *Summative:* designed to determine the extent to which the objective was accomplished

The solicitation or sponsor guidelines may require a specific type of evaluation, and/or a third-party evaluator. For most proposals, a robust evaluation requires significant expertise that is outside the PIs qualifications. Institutional Research (IR) at the College is sometimes able to

assist with the evaluation, both in terms of designing evaluation instruments and/or plans, and carrying out the evaluation. PIs are encouraged to contact IR, <http://i.slcc.edu/ir/index.aspx>, far in advance of the due date, for more information.

G. Sustainability or Institutionalization Plan. This section explains how the project will continue beyond the funding period. For teaching grants, it might explain how the institution will adopt the changes introduced and begin funding those aspects that require continued funding. For innovation grants, it might explain the plan to continue to grow or expand the innovation. For research grants, it should explain what is planned next and how it will be funded.

H. Dissemination. This section describes how the applicant will distribute the results of the project. This could include papers and presentations about the outcomes of the project, noteworthy lessons, and future recommendations. The solicitation or sponsor guidelines may require certain methods of dissemination. A discussion of broader impacts of the proposal may also be appropriate here.

5.4.6 Biographical Sketches (a.k.a. Résumés)

A biographical sketch (biosketch) is a summary of the relevant qualifications of a participant on the project team. Biosketchs are generally required for all key personnel. The biosketch should not be an entire professional résumé or curriculum vitae (CV), but rather a one to two-page document (depending on the requirements.) The biosketch should be written to convince a reviewer that the proposed personnel are qualified to conduct the project with emphasis on any special qualifications. A biosketch generally includes the following:

- Name
- Education – institution, field of study, degree earned, year of degree
- Experience – list chronologically, professional appointments and relevant consulting assignments
- Publications – list in reverse chronological order relevant and/or important publications in professional journals. Give the complete reference including the title of the paper. Include articles in press or recently submitted but not yet published, especially if they relate to the proposal content
- Presentations – list lectures given at professional meetings, research institutes, universities, etc. Emphasize those that relate to the proposal content
- Assignments – list professional committees, editorial boards, leadership roles, etc.
- May include other information relevant to the project, such as courses taught or developed, student projects directed, past grants awarded or participated in, research interests, etc.

Note: Do not include personal information such as contact information (phone number, e-mail or mailing address, etc.), date and place of birth, hobbies and interests, and family information.

5.4.7 Budget

The budget generally consists of tables that breakdown the proposed program costs in the format required by the sponsor. See Section 5.5 for detailed discussion of the Budget.

5.4.8 Budget Narrative

The budget narrative or justification explains the cost of each item in the budget and indicates how it relates to the project narrative. The information should be sufficiently detailed to address all sponsor concerns with respect to cost and need. In general, explanations should be more detailed for competing than for non-competing applications. Common sponsor justification requests include, but are not limited to:

- Explanation of project salaries including percent of effort and total salary base
- Explanation of fringe benefit calculation
- Explanation of what travel is for and details on the number of persons traveling, airfare, lodging, per diem, etc.
- Explanation of how expenses were estimated for supplies, analyses and/or equipment
- Explanation of indirect (facilities and administrative costs) rate calculation
- Explanation of consulting and contracting costs
- Justification of any restricted items (unallowable costs) and specifications of why they are unique to the particular project

5.4.9 Other Sections or Appendices

References Cited: references are usually listed in a separate section (as opposed to including them as footnotes in the body of the proposal). Each reference must include the names of all authors (in the same sequence in which they appear in the publication), the article and journal title, book title, volume number, page numbers, and year of publication. If the document is available electronically, the website address also should be identified. Proposers must be especially careful to follow accepted scholarly practices in providing citations for source materials relied upon when preparing any section of the proposal. This section should not be used to provide parenthetical information.

Current and Pending Support: Most research proposals require that the PI and co-PI list his or her current and pending support as a part of the application. All project support from any source must be listed (other than SLCC wages), including but not limited to, federal, state, local government, foreign government, public or private foundations, industrial or other commercial organizations.

Note: When describing current and pending support, avoid overlap of time commitment. Overlap occurs when any project personnel have percentage of effort commitments exceeding 100%. This is the case whether or not the grant includes salary support for the effort. While information on other support is only required for key personnel (excluding consultants), no individual on the project may have commitments in excess of 100% (Personnel Costs, 5.4.2.1.).

Avoid making false claims, which could hold the PI and the institution liable (see Chapter 3, Section 3.2.2).

Facilities and Equipment. This section is used to describe the facilities in which the project will take place. In general, include the following:

- A description of the institution which justifies why this particular project should be conducted at SLCC
- A description of institutional commitment to the project
- A description of College support facilities which will be useful in the project (computer labs, library, student services, etc.)
- A description of the general purpose or specialized equipment to be used in the project (testing equipment, electron microscope, etc.)

Data Management Plan. Some funding agencies require a data management plan. This supplementary document should describe how the proposal will conform to federal and agency policy on the dissemination and sharing of project results. PIs should consider the secure transmission of sensitive information when compiling the data management plan.

Letters of Commitment and Support. Many proposals require letters of support and/or commitment from the College, administrators, partners, and collaborators. Letters of commitment differ from letters of support. Letters of commitment specify resources available for the project. Letters of support express general enthusiasm for a project. Many sponsors do not allow letters of support. Letters of commitment should:

- Express the organization's knowledge of and support for the project.
- Explain why the project is important to them – how it would make a difference. Perhaps tie into their mission statement or expressed goals.
- Specify and commit to any resources the organization will contribute.
- Point to the strengths of the organization that could be of value in implementing or sustaining the project.

The PI should solicit letters well in advance of the due date. Letters from partners should represent true, collaborative partnerships. The PI should keep original signed copies of the letters in case the proposal is funded and audited.

5.4.10 Certifications and Representations

The College often must certify that it conducts its activities in accordance with specific federal laws or regulations associated with the obligations of entities which receive federal funds. Assurances to federal sponsors constitute agreement by the College that it understands the sum and substance of the regulations and that the College will comply with the regulations. As the designated signatory official, the OSP Director will sign any certifications or representations requiring a signature.

Representations and certifications required vary, depending on the funding agency and award amount. The grant application or the solicitation will clearly specify which certifications are required. Examples of commonly required certifications are:

- Lobbying certificate
- Debarment and suspension
- Drug-free workplace
- Procurement integrity
- Certificate of current cost and pricing data
- Contract pricing proposal
- Statement of intent to establish a consortium agreement
- EPA procurement system certification
- Section K certifications
- Certificate of environmental and safety compliance
- Financial audit information
- Small business and small disadvantaged business subcontracting plan

Research involving human subjects (this is not a form but an assurance number that certifies that the College institutional review board will ensure that human subject research is conducted in accordance with federal law).

Many agencies have a single form that covers a general set of certifications regarding employment assurances such as non-discriminatory practices, accuracy of cost and pricing data, employer identification number, etc.

Because certification requirements are constantly changing, OSP monitors federal requirements in these areas. Whenever there are questions about required certifications and representations contact OSP.

5.5 Budget

The budget must be carefully developed following applicable sponsor guidelines and College policies. The proposed budget should be an accurate reflection of the necessary expenses associated with a sponsored project. Often sponsors have required budget forms or templates for use in proposal submission. Sponsor guidelines must be reviewed thoroughly for requirements or restrictions regarding the proposal budget.

To assist PIs with budget creation, several budget templates have been created and are available on the OSP website, www.slcc.edu/osp. Grant Officers will work with PIs to obtain budget information and correctly complete the templates. It is essential that PIs complete the templates correctly to secure the approval of the Budget Office and OSP during the internal review process.

5.5.1 Cost Accounting Standards and the OMB Circulars

The College is required to follow applicable rules, guidelines, and procedures when administering grants, contracts, cooperative agreements, and other sponsored agreements. All sponsored activity whether federal, other governmental, or private should be given consistent treatment through application of generally accepted accounting principles (GAAP).

5.5.1.1 Cost Accounting Standards Board-Disclosure (CAS)

The College is required to comply with the Federal Cost Accounting Standards Board (CAS). These standards require that the College maintain consistency in budgeting and expending, and in allocating costs to activities, accounting for unallowable costs and cost accounting periods. (See section 8.2.2 for more information.)

5.5.1.2 OMB Uniform Guidance

All federal sponsored projects are governed by the Uniform Guidance issued by the White House Office of Management and Budget (OMB) and generally accepted Cost Accounting Standards. The Uniform Guidance, also known as Title 2 Code of Federal Regulations Part 200 (2 CFR 200), is explained in more detail in sections 8.2.2.2 to 8.2.2.4.

- **Uniform Guidance:** Consisting of six subparts (A-F) and twelve appendixes and compiled in 2014, the Uniform Guidance aims to create a central place for federal government grant regulations. It establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities. Federal awarding agencies may not impose additional or inconsistent requirements, except in special circumstances.

5.5.1.3 Allowable, Allocable, and Reasonable Costs

The Uniform Guidance, Subpart E (Cost Principles), states that "The recipient institution is responsible for ensuring that costs charged to a sponsored research agreement are allowable, allocable, and reasonable ..." Each financial transaction charged against a sponsored research award is evaluated against these criteria.

- **Allowable Costs:** categories of costs that can be charged to a grant or contract. Certain types of costs are not allowable and may not be charged to a contract or grant.
- **Reasonable Costs:** a cost may be considered reasonable if a reasonable person would have taken the same action in the circumstance.
- **Allocable Costs:** allowable costs that actually benefit the grant or contract to which they are being charged.
- **Unallowable Costs:** costs that cannot be charged to a sponsored project. Examples are alcohol, lobbying, fundraising, and goods and services for personal use, among others as defined in the solicitation, award notice or other regulations.

5.5.1.4 Supplanting

Supplanting is the act of reducing consistent state or local funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity. Federal funds

must be used to *augment* existing state or local funds for program activities, and may not *replace* state or local funds that have been appropriated or allocated for the same purpose.

5.5.2 Budget Elements – Direct Costs

Direct costs (DC) are those that can be clearly attributed to a specific sponsored project. Indirect costs are separate cost category and are discussed in section 5.3.3. In the proposal development process, OSP will work with PI's and other budget decision makers to allocate costs to the proper budget categories or line items. Unless directed otherwise by the sponsor, costs should be allocated to the categories as described below.

5.5.2.1 Personnel Costs

In a sponsored project budget, personnel costs include SLCC employees only. Non-SLCC personnel should be budgeted under consultant or contractual categories or within the personnel section of a subaward budget.

Salaries and Wages: payments made to College employees for work performed. Generally, this is budgeted as percent of effort or full-time equivalent. Adjunct faculty and students must be paid according to SLCC policies and procedures. All salary and benefit information for existing employees must be obtained from the Budget Office (estimates are not accepted). Salary and benefit information for new employees must be calculated using the Grant Salary and Benefits Guide, available on the OSP website: www.slcc.edu/osp.

Full-time equivalency (FTE): the actual hours in an FTE are determined by the type of appointment: faculty, staff or student. PIs should contact HR for questions about the FTE of existing positions. Percentages proposed in a grant budget should reflect the actual effort that the employee intends to devote to grant activities.

Personnel effort devoted to grant activities is in lieu of, *not* in addition to, non-grant responsibilities. For example, John GrantSeeker is submitting a grant for which he will serve as the PI. The project will require 25% of John's FTE or, for faculty, their contracted rate. If the project is funded, John will be required to give-up 25% of his non-grant responsibilities. It is critical that grant personnel, especially PIs, understand and communicate this principle and intended use of current personnel in their proposals to their supervisors and others affected by it.

Overload: Generally, sponsors do *not* fund overload or overtime; however, they may allow grant-supported personnel to perform overload or overtime *as long as* it is paid, above and beyond the faculty/staff contracted rate, and governed by and in compliance with written College policies regarding extra pay or compensation. For example, if John's department wants him to perform, as overload, the duties he "gave-up" when his grant was funded the department would have to pay him above and beyond his contracted rate using non-grant funds. Note that the department pays for the overload, not the sponsor. Summer faculty contacts are not considered overload if they are not normally part of the employee's FTE or contracted rate.

5.5.2.2 Fringe Benefits

Fringe benefits are employee benefits paid by the institution. The benefit rate includes taxes, insurance premiums, pension and retirement benefits, etc. They do not include vacation or sick leave benefits. The appropriate fringe benefits must be added to the salary requested for all SLCC

personnel when calculating a budget. For sponsored activity budgets, benefits for current employees must be obtained from the Budget Office, and, for projects with multiple years, calculated using the Grant Personnel Worksheet available on the OSP website: www.slcc.edu/osp. For positions that do not currently exist, benefits should be calculated using the Grant Salary and Benefit Guide, also available on the OSP website.

5.5.2.3 Travel

Travel may or may not be allowed by a solicitation. If permitted, allowable travel costs include expenses incurred by project personnel who travel to conduct project business. Expenses can include airfare, lodging, per diem, transportation, etc. SLCC policy must be followed when traveling using grant funds. For example, SLCC's per diem rate must be used even when grant personnel travel for grant-related business.

Travel costs are divided into two categories: domestic travel and foreign travel. Many sponsors have restrictions on foreign travel. (See the sponsor regulations for clarification.)

5.5.2.4 Supplies

Supplies and materials are tangible personal property having a useful life of one year or less and a per-unit acquisition cost that equals or is less than \$5,000. Specific categories of supplies are listed below.

Classroom and Technical Supplies: classroom supplies, lab materials, transparencies, report binders, and so forth that are used only for project purposes.

Office Supplies: postage, long distance telephone calls and memberships. These should not be included in a sponsored project budget unless they are necessary for the project and fully justified.

Information Technology Supplies: Desktop and laptop computers, printers, etc. that are below \$5,000 per item are generally considered supplies and allowed under most solicitations. However, they need to be justified if requested.

5.5.2.5 Consultants

Costs for professional or consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the College, are allowable when reasonable in relation to the services rendered. There are many sponsors (mainly federal) that limit these costs. Costs for travel, per diem, clerical services, vacation, fringe benefits and supplies for consultants are allowable as appropriate.

College employees cannot serve as consultants on grants that are awarded to SLCC. College employees can serve as independent contractors/consultants on grants awarded to entities other than SLCC if the responsibilities are performed outside of their College responsibilities. For example, Jane Doe, a faculty member in the physics department, is contacted by Aerodynamic University to serve as a consultant on a grant they are writing. They propose to pay her an hourly rate, and estimate that her role will require fifteen hours per year. Dr. Doe is able to serve as a consultant because the project does not involve SLCC, and because she has time outside of her contracted SLCC duties to perform the work. All consultant payments on a sponsored project must be in accordance with College procedures and the applicable sponsor regulations.

5.5.2.6 Subawards

Subawards are used when expertise outside of the lead organization is needed to complete a project, and the partner (subawardee) will have programmatic involvement in the project. A subaward is different from a contractor or vendor (see next section). The need for a subaward is normally anticipated during proposal development. During the proposal phase, the PI should obtain cost estimates and statement of work from the proposed subawardee. Subaward costs included in the proposal and accepted by the sponsor in the award document are considered to be approved.

Written approval is required from the sponsor if the need for a subaward becomes necessary subsequent to the award. The subawardee's complete budget and technical information will be appended to the original proposal.

OSP will assist the PI in developing a contract or provide a contract template if needed as part of the subaward. All contracts must be reviewed by OSP and Risk Management/Legal before they can be submitted to the sponsor for approval.

5.5.2.7 Purchased Services / Vendors

A contractor or vendor is used to provide services for a project when the contractor or vendor will not have a vested interest in the project objectives or outcome. Procurement on sponsored projects is made in accordance with the standard purchasing requirements of the State of Utah and sponsor requirements. Read the solicitation and award, and contact the SLCC Purchasing Department for assistance in procurement.

5.5.2.8 Equipment

Equipment for grant budgeting purposes is based on the federal definition: property with a useful life of more than one year and a per-unit acquisition cost equal to or greater than \$5,000. Equipment should be included in the budget if it is necessary for the completion of the project, allowed by the sponsor, and is not currently available for use at the College. The PI should consider whether to purchase, lease, or rent equipment. Maintenance and replacement costs should also be considered. The budget justification must contain a detailed explanation of why the equipment is needed. Equipment purchases are not subject to indirect costs in the proposal budget per SLCC's negotiated indirect cost rate (see section 5.3.3).

When considering the possibility of renting equipment, one should determine whether renting is more economical than purchase of the equipment. If the rental or lease cost exceeds the purchase cost, additional justification will be necessary when seeking sponsor approval.

5.5.2.9 Student Tuition, Fellowships, Participant Support

Participant support costs means direct costs for items such as scholarships, stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (not employees or consultants). Participant support costs are exempt from the indirect cost calculation in the budget. As with all budget categories, review the solicitation for any restrictions.

5.5.2.10 Other Costs

Publication: most sponsors encourage and in some cases require the publication and distribution of project results and accomplishments. Most sponsors will permit the cost of publication, including page charges, illustrations, and reprints to be paid for by project funds, if budgeted accordingly. Most sponsors require acknowledgement of support in all publications, whether copyrighted or not. Most sponsors have either a required or suggested statement acknowledging support of a sponsored project and often require a disclaimer statement such as: “Any opinions, findings, conclusions or recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the sponsor.” Some sponsors also require copies of all articles relating to sponsored project results that are published in a scientific, technical, professional journal or publication. Rules governing these acknowledgements and disclaimers can be found in the grant agreement or contract.

Specialized Campus Service Facilities: the purpose of some College facilities is to provide goods or services primarily to departments on campus. These facilities will charge the user directly for services rendered based on a rate schedule, and do not discriminate between federal and non-federal supported activities. PIs anticipating a need for such services should contact the facility for a quote when creating the project budget.

5.5.3 Budget Elements – Indirect Costs

Indirect costs (Indirect), also called Facilities and Administrative Costs (F&A) or Indirect Cost Recovery (ICR), are those costs that cannot be specifically allocated to a specific project, but which are nevertheless incurred by the College as a consequence of conducting the project. Often, they are costs that are incurred for common or joint objectives and, therefore, cannot be identified readily. Indirect costs are sometimes called “overhead” and expressed as a standard percentage of certain direct costs.

Entities receiving sponsored projects apply for and are awarded a federal indirect cost rate. (This process is separate from applying for individual sponsored projects). The Business Office oversees the application process, which is required every 4-5 years because the existing rate expires. The indirect cost rate becomes the rate that federal sponsors are required to pay, with some exceptions, to the recipient. SLCC’s current indirect rate is 27% of modified total direct costs.

Indirect costs are reimbursement for actual costs incurred by the College. Full indirect must be calculated in the proposal budget using the College’s indirect rate (see section 5.5.3.1). It should be emphasized that indirect costs are factual obligations and costs incurred by the College. The assessment made against sponsors for indirect costs, therefore, is reimbursement to the College for costs actually incurred. The College cannot afford to accept funds for activities without recovering the total (direct and indirect) costs of those activities. In rare and unusual circumstances, the College may agree to waive indirect based on an assessment of the value of a program to the College.

Sponsors are fully aware that indirect costs are a sizeable portion of the total cost of supporting grants. Sponsors judge proposals not by the indirect rate but by the professional standing of the faculty member, the merit of the proposed work and the relevance of that work to its mission.

5.5.3.1 Negotiated Indirect Cost Rate Agreement

SLCC's cognizant federal agency is the Department of Health and Human Services, which is the agency to which SLCC applies to and negotiates the College's indirect rate. The agreement under which SLCC currently operates went into effect on July 1, 2015. The agreement includes both *facilities* and *administration costs* as described below:

Facilities: depreciation and use allowances, interest on debt associated with certain buildings, equipment and capital improvements, operations and maintenance expenses, and library expenses.

Administration: general administration and general expenses; departmental administration; Grant accounting; Office of Sponsored Projects administration; student administration services; and all other types of expenditures not listed specifically under one of the subcategories of facilities.

5.5.3.2 Calculating indirect costs

To determine indirect costs, calculate the sum of all budgeted costs that fit the definition of modified total direct costs (MTDC) and multiply by the indirect rate (a percentage).

Modified total direct costs consist of all salaries and wages, fringe benefits, materials, supplies, services, travel and sub-grants and subcontracts up to the first \$25,000 of each sub-grant and subcontract. MTDC exclude equipment, capital expenditures, patient care charges, student tuition remission, rental costs of off-site facilities, scholarships and fellowships as well as the portion of each sub-grant and subcontract in excess of \$25,000.

5.5.4 Budget Elements – Cost Share, Match, and Leverage

5.5.4.1 Definition of Cost Share, Match and Leverage

Cost share, match, and leverage refer to the costs of a project not borne by the sponsor. Cost share/match/leverage includes the portion of the total project cost which the applicant or applicant partners are required to expend to meet the terms and conditions of the sponsored project. These terms are defined below and can include cash or in-kind contributions.

- **Cost Share** – the financial contribution of the applicant toward the project, which may be either cash or in-kind. Some funding programs require cost share and others do not. The College does not allow voluntary cost-share.
- **Match** – is a type of cost-share wherein the sponsor requires the College to share in the cost of the project dollar for dollar up to the percentage indicated in the solicitation or agency regulations. Again, contributions may be either cash or in-kind.
- **Leverage** – the value of other resources the College brings to bear directly on the success of the project. Examples include the use of existing student services, data systems, facilities or other resources that multiply the outcome of the project without incurring direct costs to the program.
- **Cash Contributions** – dollar amount contributed by the College or other sources, toward the project. This can include salary, fringe benefits, supplies, and equipment expenses incurred during the project period that relate directly to the project.

- **In-Kind Contributions** – the value of goods and services (other than cash) contributed to the project. The method of valuing in-kind services and the eligibility of specific in-kind services varies by funding agency.

For the purposes of this Handbook, the term cost share will be used to represent all three terms when speaking generally about project costs not paid for by the sponsor.

The sponsor will list its requirements in the solicitation. Some sponsors prohibit cost share; others require or encourage it. *The College prohibits including cost share unless it is required by the sponsor.*

Cost share can come from a variety of sources. The Permission to Proceed and Permission to Submit forms must include all cost share and include index numbers. Director/Dean/Vice President signatures on the Permission to Proceed and Permission to Submit forms which identify cost share indexes serve as approvals for cost share commitments

5.5.4.2 Methods of Determining Cost Share

All contributions, including cash and in-kind, shall be accepted as part of the College's cost share when such contributions meet all of the following criteria:

- Verifiable from the recipient's records
- Not included as contributions for any other sponsored project
- Necessary and reasonable for proper and efficient accomplishment of project objectives
- Allowable under the applicable federal, state and sponsor regulations
- Not paid by the sponsor under another award, except where the sponsor authorizes it to be used for cost sharing or matching
- Provided for in the approved budget when required by the sponsor
- Un-recovered indirect costs; these costs should be included as part of cost sharing or matching except when prohibited by the sponsor
- In-kind services based on market value given the type of in-kind service. For example, if a lawyer provides in-kind time handing out cookies to research subjects, her time cannot be valued at a lawyer's billable rate. The time would be valued at the reasonable rate someone could expect for a job involving handing out cookies.
- Approved in the *Permission to Proceed* and *Permission to Submit* forms.

The PI should carefully consider the amount of cost sharing that is actually required as well as the difficulty involved in documenting it. Unfulfilled cost share or poor documentation of cost share will result in a disallowance to the project when audited. *The sponsor can reduce the amount of support and require reimbursement if the College fails to provide the agreed-upon support.*

Sponsors may require cost share to be reported when the Business Office submits invoices. Therefore, the amount of cost share and the expenditures reported must be in the same ratio as required in the award per the project timeline and budget justification.

5.5.4.3 Items Not Allowed as Cost Share

Cost share must follow the same rules and requirements as the project award. If a cost is restricted or unallowable on the funded project, it is also restricted and unallowable as cost share. Cost share must be expended during the same start and end dates as the project for which it is committed. Specific items that are not allowed as cost share include:

- Costs incurred outside the start and end date of the project
- Costs already used to match another project
- Restricted or unallowable expenses under applicable regulations
- Costs that do not benefit the project
- Administrative and clerical salaries, office supplies, memberships, or subscriptions, etc., unless these costs have been fully justified as unique and unusual and approved by the sponsor
- Existing space and facilities, unless it is in addition to that covered by indirect and is allowed by the sponsor

5.5.4.4 Impact of Cost Share on the College

Cost share can have a long-term and extensive impacts on College reimbursements for sponsored projects. Cost share is included in the base used to calculate the College's negotiated indirect cost rate with the federal government. The larger the base, the lower the indirect rate. Thus, the cumulative effect of cost share serves to reduce the College's future indirect rate. Even a small change in the rate can result in the loss of millions of dollars that could have otherwise been collected and utilized by the College. Thus, the College prohibits including voluntary cost share on projects and approves utilizing cost share *only* to the extent it is required by the sponsor. PIs should work with OSP to identify expenses when cost share is required.

5.5.5 Budgeting Over Time – Allowing for Inflation

PIs must allow for 3% increase per year or the amount allowed per agency requirements for all costs except fringe benefits, which must be allowed at 10% increase per year. OSP and the Budget Office created a personnel budget template to assist PIs in budgeting for personnel over multiple years. The template is located on the OSP website, www.slcc.edu/osp.

5.5.6 Funding Overlap

It is often necessary to have multiple funding sources for a project. Sometimes there is a combination of public and private sources or multiple public and private sources. It is critical that each sponsor be fully aware that other entities are providing funding; that is, all funding support is fully disclosed to each funding source. Disclosure becomes even more important if the funding has or may generate patentable intellectual property.

When soliciting public support, it is acceptable to submit essentially the same proposal to more than one agency; however, funding cannot be accepted from more than one public agency for the same work. To leverage funding from multiple sources, the project must be separated into discrete sections. Another option is to work with the agencies to jointly fund the project either through the transfer of funds or a memorandum of understanding.

Instructions

Creating a Project Budget

OSP strongly recommends working closely with the Grant Officer on all steps to expedite the process and ensure accuracy

1. Read the budget solicitation requirements
2. Identify a budget template; OSP has several if needed
3. Identify direct costs associated with the project
 - a. Personnel
 - b. Travel
 - c. Supplies and Materials (items less than \$5,000)
 - d. Equipment (items more than \$5,000)
 - e. Participant support (stipends, scholarships, etc.)
 - f. Contractual (consultants, vendors, subawards)
 - g. Other
4. Contact the Budget Office to obtain exact compensation amounts for existing positions.
5. Use the Human Resources Talent Management Plan or Hourly Salary Schedule to determine salary classifications for new positions. Use the Grant Salary and Benefit guide (OSP website, <http://www.slcc.edu/osp>) to determine benefits for new positions.
6. Include indirect costs (SLCC has a federally negotiated rate of 26% of modified total direct costs). These costs must be included.
7. Include cost share/matching **only if required by the sponsor**
8. Fill out or assist OSP to complete the applicable budget template
9. When the budget is final, enter the budget into the sponsor application.

6 SUBMITTING THE PROPOSAL

6.1 OSP Requirements

6.1.1 Review and Approval Requirements

All proposals and/or applications for external public support must be reviewed and approved by OSP prior to submission to the sponsor. Applicants must complete the appropriate Internal Approval Process, discussed in section 5.2, prior to submission. Required forms can be found on the OSP website, www.slcc.edu/osp. Internal approval is necessary because:

- The proposal must be reviewed for compliance with sponsor guidelines and College policies and procedures.
- OSP and other College departments have the legal and fiduciary responsibility to ensure that all College, sponsor, state and federal regulations, laws, and policies are met.

OSP also reviews the proposal for general grammatical accuracy. *PIs must deliver the final, completed proposal to OSP for review within three (3) business days of the sponsor submission deadline.* Proposals that are submitted late may not be reviewed or submitted.

6.1.2 Submission Requirements

Electronic Submissions: OSP will submit electronic proposals \$25,000 and over unless the sponsor requires otherwise. The President and the OSP Director are the only individuals with certifying and signatory authority for sponsored projects. PIs are responsible to provide OSP with all materials necessary to submit a complete proposal electronically.

PIs should be aware that most federal electronic submission systems have multiple steps, and can take up to three days to process a submission. A submitted federal proposal is NOT considered accepted by the sponsor until the applicant has received confirmation from the sponsor stating that it has been accepted. Also, it is common for electronic submission systems to run more slowly near or on solicitation deadlines. Therefore, it is critical that PIs submit their complete proposals to OSP for submission at least 24 business hours before the submission deadline. Whenever possible, OSP strives to submit federal proposals one day in advance of the submission deadline to ensure acceptance by the sponsor.

Paper Submissions: Preparation of paper submissions should be coordinated with OSP, including obtaining the authorizing signature. The PI is responsible for mailing (or otherwise delivering) the paper proposal and required copies to the sponsor but have the option of requesting, in writing, that OSP submit the proposal. OSP strongly encourages all paper submissions to be mailed using a certified carrier with tracking capabilities.

6.1.3 Failure to Follow Review and Submission Requirements

For proposals that are sent to sponsoring agencies without following the proper internal review and submission process, the College may:

- Withdraw the proposal
- Renegotiate the terms and conditions, budget, resources, etc., before accepting the award
- Not accept the award if given

Note: The award may not be accepted if the proposal contains elements which are inconsistent with College policy, has objectionable terms and conditions, requires resources not approved prior to the proposal, fails to correctly budget for personnel, or fails to include the appropriate amount of indirect in the budget.

6.2 Sponsor Requirements

Each sponsor has its own submission requirements. Most federal agencies now require electronic submission through www.grants.gov or other electronic system but some allow paper submissions under special circumstances. OSP has significant experience navigating and submitting applications through these systems.

The solicitation will clearly specify how a proposal must be submitted. Please read the solicitation carefully and follow all directions regarding proposal submission. OSP will not submit proposals that do not adhere to the solicitation requirements.

Note: A program solicitation may reference a general proposal submission policy statement for that agency, such as NSF's Grant Proposal Guide. Such documents should be consulted when referred to by the solicitation.

6.3 Introduction to Third-party Agreements

The lead organization (prime recipient) on a sponsored project may enter into an agreement with another party (third-party) to carry out a portion of the project. Such an agreement is called a third-party agreement. Terms to describe commonly used, specific third-party agreements include subaward, subcontract, material transfer agreement, and consulting agreement. Please see the following definitions:

Prime Recipient: the legal entity receiving a grant, contract or cooperative agreement directly from the awarding agency. Other terms used for the prime recipient include pass through entity, prime awardee, prime grantee or lead.

Subrecipient: the legal entity to which a third-party agreement is made and which is accountable to the prime recipient for the use of the funds provided. Other terms used for the subrecipient include subawardee, subcontractor, and sub-grantee.

Subaward: a third-party agreement under a federal financial assistance award wherein both parties engage in substantive work to accomplish the aims of the award. A subaward is not an agreement for the procurement or purchase of routine goods or services. The parties to a subaward are often referred to as the prime recipient and subrecipient. Other terms used for subawards include consortium agreement, subrecipient agreement, or subgrant.

Contract or subcontract: a third-party agreement under a federal award

Consulting Agreement: a third-party agreement that defines the scope of work and terms under which a private individual performs activities

Material Transfer Agreement: a legal agreement outlining the conditions under which material is provided from the owner to another entity for a specific use. Material may be any chemical compound or any form of biological material.

6.4 Submission of Proposals with Third-party Agreements

When a third-party agreement is being planned for a proposal where SLCC is the lead organization, the proposed subrecipient must submit a proposal to the SLCC PI that includes a statement of work (justifying the need for a third-party agreement), a statement of deliverables, a budget, and a budget narrative. The SLCC PI will review the materials and incorporate the subrecipient's materials into the proposal. The proposal then goes through the normal approval process at the College.

Federal funding agencies have different options and/or requirements when submitting proposals that involve third-party agreements. Some agencies allow or require lead organizations and subrecipients to submit their proposals separately. In cases where subrecipients will submit their proposal separately, the entire proposal, including that of the subrecipient, must first go through the College approval process. PIs should contact OSP for guidance on when to allow subrecipients (if allowed by the sponsor) to submit their proposal separately.

SLCC may find it desirable and appropriate to enter into collaborative projects with other institutions as a subrecipient. In this case, SLCC would receive a third-party agreement for a specific scope of work developed by SLCC and the prime recipient. The prime recipient would serve as the pass through entity, and SLCC would be responsible to them for completing the agreement.

When the College is a subrecipient, the person responsible for the project at SLCC may be considered a Co-PI on the prime award. In these circumstances, the Co-PI functions much the same as the PI but within the terms of the third-party agreement rather than the prime award. The Co-PI must receive internal approval for the project before it can be given to the lead organization for submission. The lead organization or sponsor may require that proposed subrecipients sign an agreement and include it in submission as evidence of collaboration. All third-party agreements must be routed through OSP. The President, OSP Director or Designee are the only individuals authorized to sign third-party agreements involving sponsored projects on behalf of the College.

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7 Award Terms & Conditions

7.1 Award Documents

When a grant is awarded to the College, either OSP or the PI receives a letter or notice of award. If the PI receives the notice, he or she should forward it to OSP immediately. The notice of award (NOA) is an official document from a sponsor indicating that it will fund a specific project. The NOA and accompanying documents list the specific award amount, start and end date of the project, and sponsor administration information as well as any special terms and conditions associated with the award. The NOA may take the form of an email, letter, or other document as long as it can be reasonably interpreted as official communication from a sponsor that an award has been made. For example, USHE usually sends an email stating that SLCC has received an award, and attaches the proposal. This email serves as the NOA, and the proposal includes the details of the award. The National Science Foundation sends an email referencing an award letter. In this case the award letter serves as the NOA and includes the award details.

Funding does not usually accompany the NOA but follows weeks or months later. The NOA does, however, set in motion negotiation of award terms and conditions between SLCC, the awarding agency, and any subrecipients.

Note: PIs must not accept sponsored project awards. PIs do not have the authority to sign contracts or accept awards on behalf of the College. PI and OSP responsibilities in regards to accepting awards are detailed in section 7.2.

The NOA sometimes serves as the **award agreement**, which is a legal document binding the sponsor and the recipient to the award that does not require signatures. Other sponsors issue **award contracts** which are also legal documents but that require signatures. Contracts must be reviewed by OSP, and if needed, by Risk Management/Legal prior to being signed. The President and OSP Director/ Designee are the only signatory authorities authorized to accept award agreements and sign award contracts on behalf of the College. All contract language and requirements must be allowable under SLCC policy. If there is objectionable language or requirements, OSP will negotiate with the sponsor on behalf of the PI and College to reach a mutually agreeable resolution.

Note: Sponsors do not always award the amount requested and may change the project activities. In these cases, it is the responsibility of OSP and the PI to determine if the project remains in the best interest of the College or can be completed in the amount awarded.

7.1.1 Types of Sponsored Projects

There are several types of sponsored projects: grants, cooperative agreements, designations, and waivers. Each is described below.

A. Grant Agreement

A grant agreement is a financial award given by a funding organization to support or stimulate a public purpose. The grant is awarded under an award agreement or award contract. The award agreement for a grant often incorporates different terms and conditions than those designated in an award contract. In general, the following criteria identify a grant award:

- The award carries terms on the use of funds through specific budgetary restrictions; the objectives to be achieved by use of the funds; the program in which the work will be carried out; the individual responsible for completing the work; the period of performance; and the intellectual property rights.
- The sponsor retains authority to withhold funds or have funds returned pending satisfactory completion of project objectives. Generally, unused funds must be returned.
- Formal financial accounting, during the life of the project, at its termination, or both, is required and the funds must be placed in a restricted index.
- The sponsor requires periodic reports related to the substance of the work during the life of the project and/or at its termination. Copies of published materials may also be requested by the sponsor.
- Funds are provided “up-front,” either in a one-time lump sum for the entire project or periodic payments that fund specific periods.
- Indirect costs are usually included in the funding, and there is a commitment of College facilities, personnel, or other resources.

B. Grant Contract

An award contract is a type of grant mechanism for procurement of a product or service with specific obligations for both sponsor and recipient. There is generally less flexibility in the method used for carrying out the plan of action and an expectation of specific deliverables within a specified time frame. In general, the criteria for identifying an award contract are similar to those for a grant except:

- The award is subject to formal conditions outlined in a contractual instrument signed by both parties.
- The recipient produces the deliverables to receive or to avoid returning funding, i.e. grants are experiments by nature, but contracts work within known parameters to produce expected outcomes.
- The sponsor often places more restrictions upon expenditures allowed in the pursuit of the activity (e.g., clauses concerning "Buy American", ceiling on certain spending, etc.).
- Financing may be on a cost-reimbursable or fixed-price basis.
- The sponsor requires different reports. Examples include invention reports, royalty reports, financial status reports, equipment inventory reports, etc.
- Often there is intellectual property, confidentiality, and/or publication conditions associated with receipt of the funds.

- A closing audit is sometimes required.

The College has developed several award contract templates in the cases where SLCC is required to provide the award contract or the project involves subawards. However, sponsors typically have their own agreements and wish to use those as starting points for negotiations. It is important to remember that no two projects are the same, so there will be some differences in specific contracts. The College has some flexibility in terms and conditions, but there are some specific requirements, which are governed by certain laws, that cannot be altered. OSP will negotiate terms, conditions, and language depending on the circumstances of the specific project.

Cost Reimbursable Contract: provides for payment of actual costs both direct and indirect, for performance toward contract objectives as specified in the statement of work. This type of contract offers less risk to the College as it implies best efforts toward the completion of the task but offers no guarantee of specific outcomes.

Fixed-Price Contract: provides a total-sum payment or lump sum payment schedule for performance of specific tasks or delivery of a certain number of products or services. Fixed-price contracts should only be used when costs for quantity and/or delivery are readily and easily definable. This type of contract offers more risk to the College and the PI because the delivery of the product or service is still required even if there are additional costs over the contracted amount.

Research Agreement: used when an organization wishes to advance the state of knowledge in a specific discipline. Usually the PI is asked to use investigative methods in studying, testing and/or proving a hypothesis. The specific outcome is unknown although the direction of the research will be narrowed as the state of knowledge becomes more advanced. Intellectual property is a logical result of this research. Ownership of the intellectual property is set forth in the research agreement.

Service Agreement: used when a PI uses pre-existing protocols, models, methods, or software to analyze, test, opine, or draw conclusions using the collected data. Publications are the logical conclusion of this effort.

Master Agreement and Task Orders: used to cover a number of different projects funded by one sponsor over a period of time. These types of agreements are also called "Blanket Agreements." Master Agreements are used to streamline the contracting process for both the College and the sponsors who intend to fund multiple research projects over time. The agreements are usually negotiated to cover an extended period and/or renews automatically unless either party initiates a change in terms. Master Agreements are arranged with industrial research partners, and some federal and/or state governmental entities that contract with the College on a frequent basis. The PI should inform OSP of potential sponsors who might be interested in negotiating a Master Agreement.

Task Orders are the individual authorizations to perform project specific work under the terms and conditions of a Master Agreement.

Memorandum of Understanding: an informal statement that serves as the basis of a future formal contract or deed, and contains a brief written statement outlining the terms of an agreement or transaction. The word memorandum implies something less than a complete contract. The memorandum functions only as evidence of the contract and need not contain every term, so that a letter may be a sufficient memorandum to take an agreement out of the statute of frauds. Under

the statute of frauds, the memorandum must be such, as to disclose the parties, the nature, and substance of the contract, the consideration and promise, and be signed by the party to be bound by the agreement.

C. Cooperative Agreements

A cooperative agreement is a funding mechanism used by federal agencies when a program requires more agency involvement and restrictions than a grant, but requires less agency supervision than a contract. A cooperative agreement is used whenever the awarding office anticipates that there will be substantial programmatic involvement with the recipient during the performance of the activities. An example of a cooperative agreement at SLCC is the Small Business Development Center.

D. Designations

Designations are participation mechanisms designed to advance the general agendas of sponsors by aligning resources in a local, regional or national area. Some designations carry the potential of special consideration for funding or other benefits. Designations can be useful for recipients by bring attention to projects and providing flexible structure for collaboration. Designations normally do not require recipients to report to or provide deliverables to the sponsor. However, designations do represent a legal commitment to the sponsor that what is represented in the proposal has or will occur. Solicitations for designations are issued similar to grant solicitations. An example of a designation at SLCC is the Manufacturing Community Designation issued by the Economic Development Agency under the Department of Commerce. SLCC and her fellow designation applicants are nationally recognized as having a set of resources dedicated to supporting manufacturing in Utah, making them eligible to apply for millions of dollars of federal grant funding.

E. Waivers

A waiver represents exemption from law. Government agencies often issue waivers to test experimental or proposed policies. Waivers normally do not involve the same restrictions as grants or cooperative agreements, are awarded through participation agreements, and are applicable to the entire College (not individual programs). Applications for waivers usually consist of a detailed letter rather than a full proposal. Recipients are required to provide detailed reports and data to help the sponsor understand the impacts of the waiver. Solicitations for waivers are issued similar to grant solicitations. An example of a waiver at SLCC is the U.S. Department of Education, Experimental Site Initiative for Competency-based Education. This waiver allows students in competency-based programs to be eligible for federal financial aid.

7.1.2 Third-Party Agreements

The prime recipient of a sponsored grant or contract may allocate a portion of the scope of work to another organization. A third-party agreement will be generated to describe the subrecipient's scope of work and obligate funding support. The type of third-party agreement, usually a subaward or a subcontract, will depend on the type of award and the work being performed by the subrecipient (see Chapter 6, section 6.3 an introduction to third-party agreements). More information on subawards and subcontracts is provided below.

7.1.2.1 Subawards vs. subcontracts

A *subaward* is an agreement issued under an assistance mechanism by SLCC to another organization to perform the scope of work on a grant awarded to SLCC (prime recipient). Generally, subawards are issued when the subawardee is closely involved in the development of the project. Subawards are established for the period authorized in the sponsor's award notice, executed in one-year funding increments that correspond with the prime award. The terms and conditions from the prime award are passed down in the agreement. At the end of the first authorized period of support, amendments or new agreements are required to extend the performance period of support. Prior approval of the sponsor may be necessary to change the scope of work or deliverables.

A *subcontract* is a contract issued under an acquisition mechanism by another organization (prime contractor) to SLCC to perform a specific scope of work and/or deliver specified goods and services on a grant awarded to the prime contractor. Subcontracts, often just called contracts, are issued when the subcontractor is not involved in the development of the project, similar to a vendor. SLCC is responsible to the prime contractor for the completion of work and the delivery of services in the same way the prime contractor is responsible to the sponsoring agency. The subcontract provisions are influenced by the prime contract as well as the length of performance period. Any modification to the provisions within a subcontract will require an amendment.

7.1.2.2 Additional Definitions Relating to Third-party Agreements

- **Sponsor:** the primary awarding sponsor or agency that is the initial source of funding.
- **Prime Recipient:** the institution or agency to which a grant or contract award is given and with which an award agreement is entered into by the prime sponsor.
- **Vendor:** an organization or individual providing a service such as data analysis, expert consulting, materials testing, computer programming, etc. Either a professional services/consulting agreement or a purchase order is used to obtain such services.
- **Sole Source:** specific products or services available from only one source. Agreements for sole source products or services do not require full and open competition. A proposal that involves a sole source must provide justification for doing so. PIs must work with the College Procurement Office to request a sole source.
- **Purchase Order / Requisition** – The method used by the College to acquire the services or products specified in the sub-agreement.

7.1.2.3 Issues Related to Third-Party Agreements

- **Indirect Costs:** SLCC's indirect cost rate agreement allows it to collect indirect on the first \$25,000 of each third-party agreement it issues during the project period. However, the College, as the prime recipient or subrecipient, will defer to the written indirect policy of the awarding sponsor, if different from above.
- **Sponsor Approval:** third-party agreements for sponsored grants or contracts should be included in the initial proposal and approved by the sponsor. When the agreement is not approved at the initial application stage, written approval may be required from the sponsor. Refer to award notice and sponsor's policies for prior approval requirements. Justification to the sponsor will need to sufficiently indicate why the scope of work will

need a third-party agreement as well as how the requested funds will be redistributed (i.e. subaward, subcontract, etc.).

- **Statement of Work / Deliverables:** a description of the work and the expected deliverables to be accomplished during the period of the third-party agreement must be detailed in writing. The statement of work must be consistent with the prime award. The detail of the statement of work depends upon the type of award, and the requirements dictated in the prime award. Every statement of work will define deliverables and indicate when the deliverables are due.

7.2 *Duties and Responsibilities of Principal Investigators and OSP*

7.2.1 PI Role

The PI and OSP share the responsibility of ensuring that the award document does not contain terms and special conditions to which the College cannot comply. (For grant contracts, Risk Management and Legal also have some responsibilities.) The PI has the responsibility to ensure the award does not contain terms and conditions unacceptable to the College, specifically those that apply to the technical aspects of the project. If the PI has questions regarding a term or condition included in an award, he/she should contact OSP. Often terms and conditions include reporting requirements: progress reports, final reports, and periodic project management and cost prediction reports. The PI is responsible for the preparation and submission of required technical reports, and should be familiar with the sponsor requirements.

7.2.2 OSP Role

When an award is received, OSP will review the terms and conditions of the award prior to acceptance. If necessary, OSP will negotiate changes to the terms and conditions. If there are terms and conditions regarding confidentiality, publication or other items that may impact individuals working on the project, the PI will be contacted and consulted prior to signing the award document. If the scope of work and budget in the award are the same as what was submitted, OSP will sign the award and send a fully executed agreement to the PI. If it is significantly different with changes to budgetary or technical provisions, OSP will not sign until the PI concurs with the changes.

OSP will review the award for sponsored project rules, regulations, guidelines, and policies. When needed, OSP will obtain clarification or interpretation of the sponsor requirements in writing to serve as the source of information to other College offices and personnel involved with OSP.

Instructions

Accepting a Prime Award and Executing Grant Contracts

1. Read the Notice of Award (NOA) and all associated documents sent by the sponsor
2. Determine if the award can be completed as outlined in the NOA
3. If changes to the award are needed, send these to OSP who will negotiate with the sponsor
4. For grant contracts:
 - a. OSP is responsible to route contracts through the contract review process
 - b. PIs are responsible to respond to or approve comments by Risk Management or Legal after they have completed their review (OSP will send comments to the PI)
5. Review and approve final award or contract language
6. Sign the programmatic portions of the contract, if applicable
7. Begin work immediately unless it is determined that the award will not be accepted

7.2.3 Duties and Responsibilities Related to Third-party Agreements

When SLCC is the prime awardee, the College is directly responsible to the sponsor for the proper conduct of the entire award including subrecipient performance. When SLCC is not the prime awardee, SLCC is responsible to the prime awardee for the proper conduct of the third-party agreement. The responsibilities of the PI and OSP in each of these cases are described below.

SLCC as the prime awardee:

The PI is responsible for the proper conduct of subrecipients by:

- Providing the subrecipient's statement of work and budget to OSP when developing the third-party agreement, if not already provided during proposal development
- Approving invoices from the subrecipient for payment. The PIs signature on the invoice indicates that the subrecipient is current in their reporting requirements and milestones as specified in scope of work, and that work is being performed at appropriate standards
- Overseeing all technical reporting required by the third-party agreement

OSP is responsible for reviewing the subrecipient's budget, preparing the third-party agreement and subsequent amendments, obtaining appropriate signatures, and sending the agreement to the subrecipient.

Instructions Issuing Third-party Agreements

1. Review prime award to determine if subawards are allowed
2. If required, work with your Grant Officer to request permission from the sponsor to issue agreement
3. Obtain subrecipient's statement of work and budget if it wasn't provided during proposal development; provide to Grant Officer to put into agreement template
4. Ensure sponsor approval is obtained and the prime award is finalized. **It is illegal to contract with subrecipients before the prime award is fully executed.**
5. Review agreement; Grant Officer will send it to subrecipients
6. Review changes requested by the subrecipient; OSP will negotiate with subrecipient on behalf of the PI and College
7. Work with the Grant Accountant to make arrangements regarding payment to the subrecipient
8. Keep a copy of the fully-executed agreement

SLCC as a subrecipient:

The PI at SLCC is responsible for the proper conduct of the third-party agreement by:

- Creating the statement of work and the budget
- Monitoring project expenses, and working with the Business Office to bill the prime awardee
- Submitting technical reporting to the prime awardee as required by the agreement

OSP is responsible for reviewing the agreement, preparing subsequent amendments, obtaining appropriate signatures, and returning the signed agreement to the prime contracting organization.

- OSP will formally commit to participate in the project with the prime contracting organization by obtaining the necessary signed documentation. This documentation may be agency specific or, at a minimum, a budget and scope of work signed by the authorized signatory.
- As soon as possible after a subcontract has been issued, OSP will review the subcontract and will work with the Business Office to establish a Banner account.
- From time to time, an amendment may be necessary for the proper conduct of the agreement. OSP will assure that all amendments receive updated or modified statements of work as necessary, prior to execution.

Instructions Accepting a Third-party Agreement

1. Read the agreement and all associated documents sent by the prime recipient
2. Identify, if any, what documents are being requested by the prime recipient
 - a. Often the prime recipient will request a new scope of work and budget to supplement what is in the prime award.
 - b. PIs are responsible to provide all programmatic documents, including the scope of work and budget.
 - c. OSP is responsible to provide compliance or assurance documents.
3. If the award has changed from the original proposal, determine if the work now being requested can be accomplished in the parameters provided; identify changes, if needed.
4. Send documents or changes to OSP who will provide them to or negotiate with the prime recipient
5. Before finalizing an agreement:
 - a. OSP is responsible to route agreements through the contract review process
 - b. PIs are responsible to respond to or approve comments by Risk Management or Legal after they have completed their review (OSP will send comments to the PI)
6. Review and approve final agreement
7. Sign the programmatic portions of the agreement, if applicable

7.3 Policies Regarding Terms and Conditions of Awards

OSP reviews all award documents and will consult with PIs regarding technical and budgetary concerns of contracts and/or any terms and conditions that may cause administrative or legal difficulty to a particular project. Items that raise particular concern for the College include the following elements of third-party agreements.

7.3.1 Confidentiality and Publication Rights

As a public non-profit entity, the College cannot accept contractual language that gives a sponsor or subcontractor the ability to prevent the publication of data or significant research results. In particular, the College will not agree to limitations on publication or confidentiality terms that restrict or govern a student's right or ability to publish research results based on externally funded research projects. There are exceptions to this rule, and the College may elect to waive the right to publish.

7.3.2 Rights to Data

The College's standard policy is to retain rights to all data developed by College faculty and staff supported by sponsored project funding. The College is willing to license assigned rights for use to the public, external parties and/or sponsors depending on the nature of the project, sponsor requirements, project deliverables contained within a scope of work and the confidential nature of

the data, particularly when human subjects are involved in a project. If the College assigns or licenses data to an external party, the College will retain the right to use such data for research and education purposes.

7.3.3 Intellectual Property

Intellectual Property (IP) developed by College employees or individuals utilizing significant College resources belongs to the College when it is developed under the scope of their College responsibilities. College standard policy is to retain ownership of IP developed under sponsored project agreements with a granted first option to license the IP offered to the sponsor. When a project is supported with federal funds, College ownership and any subsequent licenses are subject to certain federal government rights concerning IP. Ownership of IP should be clearly defined in the award or third-party agreement.

The College believes funded sponsored projects are collaborative. The sponsor generally pays the direct costs of the project, and some portion of the indirect costs associated with that project. The sponsor is paying only for the performance of project, and outcomes are never guaranteed. In other words, even if no IP is developed, the sponsor pays the contracted amount. The College may contribute the expertise of its faculty and staff, and its infrastructure and facilities. It also bears some of the indirect costs associated with the project. United States law, and College Policy provide that IP developed by College faculty and staff are to be owned by the College. As consideration for the sponsored funds, the College is willing to grant the sponsor an option to license those inventions developed in the course of the project.

7.3.4 Indemnification and Governmental Immunity

As a governmental entity of the State of Utah, all SLCC activities and employees acting within the scope of their SLCC responsibilities are covered under governmental immunity provisions. Whenever an agreement includes indemnification or liability terms, the limitations of the immunity act must be referenced in the agreement or the agreement cannot be accepted by the College.

7.3.5 Insurance Requirements

The College is self-insured to the limits of the Utah Governmental Immunity statute. Insurance requirements that impose higher liability coverage amounts must be approved or negotiated through Risk Management, or be removed from the agreement prior to signature.

7.3.6 Choice of Law and Jurisdiction

If a conflict arises with a lead grant institution outside of Utah with which SLCC has a third-party agreement, the court designated in the agreement will decide matters of jurisdiction.

7.3.7 Termination Rights and Remedies for Breach

The College requires a minimum of 30 days prior notice for termination of an agreement to satisfy personnel and accounting requirements in the termination of a project. The College will always negotiate for a mutual termination clause. Both parties should have the right to terminate the agreement with written notice specifying the time needed by the parties to implement the termination. Obligated costs up to the date of termination should be allowed and language that makes the College responsible for consequential, special or expectancy damages will be avoided.

SLCC also does not accept penalty clauses associated with “time is of the essence” requirements and/or liquidated damages clauses.

7.3.8 Standard of Care / Warranty Provisions

The College will accept standard of care provisions that utilize the “reasonable man” negligence standard. Strict liability and higher levels of care are not acceptable. The College will also request deletion of any warranty provisions where the sponsor is attempting to obtain a warranty on the outcome of project activities. Because sponsored projects are experimental by nature, the College cannot guarantee outcomes.

7.3.9 Other Contractual Terms

Other contractual items OSP attempts to avoid on behalf of the College include but are not limited to: Time and Material contracts, merchant agreements under the Uniform Commercial Code, titles or recitals that give the appearance that the College is engaged in a commercial endeavor, secure or classified research provisions, non-compete clauses, unreasonable payment or invoicing procedures (such as requiring original receipts to accompany invoices), travel policies other than the Utah State policy, incompatible record retention requirements and cost share requirements that were not included as part of the College’s original proposal.

7.4 Patents and Inventions

7.4.1 Works Made for Hire

Any materials created by an employee of the College, or by any person employed by the College as an independent contractor, within the scope of employment for the purpose of College business are generally considered to be *works made for hire*. The intellectual property rights (copyright, patent, trademark, etc.) for such works are held by SLCC itself, not by the creator of the work. Works made for hire are defined in the *Copyright Law of 1976* as:

- a) A work prepared by an employee within the scope of employment.
- b) Work specially ordered or commissioned for use as a contribution to a larger, collective work, as a part of a motion picture or other audiovisual work, as a translation, as a supplementary work, as a compilation, as an instructional text, as a test, as answer material for a test, or as an atlas. A “supplementary work” would include a secondary adjunct to a work by another author for the purpose of introducing, concluding, illustrating, explaining, revising, commenting upon, or assisting in the use of the other work, such as forewords, afterwords, pictorial illustrations, maps, charts, tables, editorial notes, musical arrangements, answer materials for tests, bibliographies, appendixes, and indexes, and an “instructional text” is a literary, pictorial, or graphic work, prepared with the purpose of use in systematic instructional activities.

In addition to the works listed in the 1976 law, the College considers the following to also be works for hire: web pages, computer software, templates, and other digital creations, training, procedural, and other manuals, course syllabi and other curriculum development materials, and other works or projects arising from an individual’s employment at SLCC, regardless of format. This list is not all inclusive, but most other works or materials produced by an employee using College time, equipment, materials, or other resources would also be considered a work for hire. The employee

or independent contractor does not retain any intellectual property ownership rights to any such work product unless the individual and the College, prior to the development or creation of the intellectual property, have entered into a College-approved written agreement specifically granting some or all rights to the employee.

7.4.2 Patents

Patents developed by College personnel using College time, material or facilities are the property of the College subject to conditions specified by College policies. This shall include all part-time faculty involved in College research.

SLCC is a state-supported institution and most research is federally-supported and subject to federal regulation. Each assignment or license must be negotiated with the College in open competition with all firms (or individuals) expressing an interest. Terms for all assignments or licenses must conform to all pertinent federal agency rules, regulations, and restrictions.

Should a firm be licensed to manufacture an invention developed by an employee who is gainfully affiliated with the licensed firm, that faculty member shall give full, unrestrained disclosure and assistance to the licensee firm. Also, during negotiations, full and unrestrained disclosure shall be made to all competing firms or individuals.

The College patent royalty agreement shall apply equally to all licensing agreements.

8 POST-AWARD PROCESSES & MANAGEMENT

8.1 Setting up a Project

8.1.1 Notice of Award

As explained in Chapter 7, the notice of award (NOA) contains the award amount, the start and end dates of the project, and a summary of the sponsored agreement's special terms and conditions for the award. After an NOA is received, the award documents will be reviewed, processed, and recorded by OSP, and if necessary, negotiations will ensue between OSP and the sponsor. OSP will distribute the NOA to the PI and other pertinent College personnel/departments. OSP will work with the PI to confirm project parameters as outlined in the NOA. The PI and other project leaders (such as the project director or manager) must maintain a readily accessible copy of the NOA as it contains relevant budget provisions and information relating to the sponsored project.

The award agreement or contract sets the budget for the sponsored project. Other administrative units, such as the Business Office, will rely upon the award budget when setting up the budget in Banner, and reviewing expenses against a particular project.

Note: PIs should be very familiar with the NOA and award agreement or contract. Further, when changes to the project are needed or questions arise, PIs should review these documents for direction.

8.1.2 Post-Award Assurance Form

For grants under \$25,000, PIs are required to complete and submit the Post-Award Assurance Form within ten (10) business days of receiving the NOA. This form is found on the OSP website, and instructions for completing the form are located in Section 5.2.2. PIs are encouraged to work with OSP to complete this process.

8.1.3 Arrival of Funding

Sometimes funding does not accompany the NOA but follows weeks or months later. If the project period begins before funding arrives, PIs should initiate the set-up of a grant index (Section 8.1.4) and proceed with project activities as outlined in the scope of work.

Note: Work must not begin on a project before the official NOA is received and reviewed unless the sponsor has provided written permission for the PI to do so.

8.1.4 Grant Index Request / Budget Authorization

SLCC uses Banner to officially record and track all grant funding. To do so requires the set-up of the project budget in Banner, which is done through the index set-up process.

Instructions Grant Index Set-Up

1. Review the NOA and associated documents for budget information.
2. Identify the grant accountant assigned to the project (sent via email to the PI by the Business Office)
3. Work with the grant accountant to complete and submit the Grant Index Request/Budget Authorization form. Named the “Purple Sheet”, this is located on the Budget Office website.
4. If the Business Office does not provide the new index within 14 days, follow-up with the grant accountant to verify that the account has been established and obtain the new index
5. Obtain Banner access and attend Banner training, if needed
6. Identify and complete any budget items that need immediate attention
7. Work with the grant accountant to track and account for grant funds, including the submission of required periodic and annual fiscal reports to the sponsor, until the project closes

8.2 General Requirements for Grant Management and Compliance

All federal sponsored projects are governed by the Code of Federal Regulations (CFR) including rules issued by the Cost Accounting Standards (CAS) Board and the White House Office of Budget and Management (OMB). Individual award documentation can supplement these guidelines; the most restrictive policy always applies over less restrictive policies. In the case of conflict between sponsor policy, the State of Utah policy, and the Board of Regents policy, the more restrictive policy will prevail. The College is responsible for complying with all policies, guidelines, rules, and regulations established by sponsors under the terms of the award agreement. Non-fiscal, post-award responsibilities are listed below.

Institutional Responsibility:

- Establish and maintain property records (inventory) and systems to assure proper care, maintenance, and control of property
- Establish procedures and practices to preclude discrimination on the basis of race, color, national origin, sex, handicap, age, and religious beliefs
- Establish procedures and practices to assure equal employment opportunities
- Establish procedures and practices to assure compliance with the provisions of the Occupational Safety and Health Act
- Establish procedures and practices to assure the wellbeing of human and animal subjects

- Establish procedures and controls to assure records retention for sponsored project activities for audit purposes
- Establish procedures and practices to assure a drug free workplace
- Establish procedures and practices to assure that employment is for U.S. citizens and aliens authorized to work in the U.S.

PI Responsibility:

- Assume leadership for all areas of the project
- Accomplish the programmatic goals of the project
- Adhere to all sponsor and SLCC regulations pertaining to the award
- Obtain the proper training to manage the award with fidelity; provide training for project staff
- Obtain approval from OSP for award changes
- Enlist resources to accomplish the project

OSP Responsibility:

- Assure compliance with sponsor and SLCC regulations through regular review of awards
- Provide training and other resources on policies, compliance, procedures, project management and agency specific issues
- Manage sponsored project contracts
- Maintain a database to track award activity
- Maintain award records according to sponsor and SLCC requirements
- Advise the SLCC grant community (those interested in grants or that have awards) regarding public funding rules, regulations and procedures
- Provide procedural management guidance
- Serve as the primary interface between PIs and sponsors in areas requiring approval
- Assist PIs and auditors with programmatic audits and supply necessary information to auditors in accordance with 2 CFR 200, Subpart F

Business Office Responsibility:

- The Business Office is responsible for maintaining all official College fiscal records, which are used in the preparation of financial reports and are subject to audit by the sponsor. (See section 8.2.3.2)

Department and Division Responsibility:

- Provide facilities, administrative, and clerical support for the management of sponsored projects
- Monitor status and activity of sponsored projects within their departments
- Navigate conflict of interest

8.2.1 Sponsor Terms and Conditions

8.2.1.1 Start and End Dates – Budget Period and Project Period

Sponsored projects are awarded for a specific period of time. The time period allotted by the sponsor for project completion is the *project period*. PIs are expected to accomplish the project objectives within the project period. The *budget period* is the time allotted by the sponsor for the College to invoice the sponsor for awarded funds or for which the sponsor allocates funds. Several budget periods may exist within one project period for multi-year projects (see section 8.2.1.2). Sponsors typically award funds in one of three ways: one payment upfront, payment by year, or payment in intervals based on project performance. For instance, the Department of Education awards a five-year grant but only provides funding for the first year. In this case, the project period is five years. The budget period is one year.

Charges to a sponsored project are normally limited to expenditures or encumbrances incurred during the period of the award. *Expenditures or encumbrances may not be charged against a project prior to the start date or subsequent to the ending date unless permission is received in writing from the sponsor.* A small number of agencies will allow expenditures and encumbrances outside the time frame, but only in special cases which must be approved in advance or as permitted in the NOA. If the specific policy of the sponsoring agency is not known, contact OSP for assistance.

Materials, supplies and equipment must be purchased with sufficient time remaining in the period so they can be utilized to benefit the project as proposed. For example, if a large portion of the supply budget is left a short time before the project ends, it is unlikely that expenditure of these funds can be justified in terms of their use on the project.

Sponsors expect recipients to use all awarded funds. Returning funds to the sponsor indicates that the project was not well planned or executed, and is harmful to the reputation of the College. Unless in the extremely rare case that the project fails before completion and alternative arrangements cannot be made, OSP, the College and the sponsor expects the PI to use all project funds. PIs must monitor their budget throughout the project period and make adjustments as necessary to utilize all funding in accordance with their goals and sponsor priorities.

8.2.1.2 Multiple Year Awards / Incremental Funding / Continuations

Many agencies approve projects for multi-year support, but fund projects in annual increments called budget periods. The annual increments are generally noncompetitive.

If unexpended funds remain at the conclusion of a budget period, many agencies allow rolling over of the funds into the next budget period. This is not the case, however, for every multi-year award. It is College policy to create distinct index numbers for each project year if the sponsor / NOA does not allow rollover of funds. In these instances, it is the responsibility of the PI to complete

and submit a new Grant Index Set-Up form, “Purple Sheet,” for each new budget period. Only one index is needed for projects in which funds can be rolled over. PIs should contact the assigned grant accountant for any questions regarding funding rollover or for help completing the Grant Index Set-Up form.

8.2.2 Government Requirements for Fiscal Management

8.2.2.1 Cost Accounting Standards Board-Disclosure Statement

The College is required to comply with the Cost Accounting Standards Board (CAS) regulations and submit a disclosure statement to describe College cost accounting practices to the cognizant audit agency, the Department of Health and Human Services (DHHS). CAS standards require that the College maintain consistency in budgeting and expending, allocating costs to activities, accounting for unallowable costs and cost accounting periods. CAS and OMB standards, and State and College policy dictate how the College budgets and expends government funded projects.

8.2.2.2 Code of Federal Regulations Title 2 Part 200 (2 CFR 200), Uniform Administrative Requirements, Subpart E: Cost Principles

OMB Uniform Administrative Requirements establishes principles for determining costs applicable to grants, contracts, and other agreements. These principles deal with the subject of cost determination, and make no attempt to identify the circumstances or dictate the extent of agency and institutional participation in the financing of a particular project. The principles are designed to provide that the federal government bears its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law. Agencies are not expected to place additional restrictions on individual items of cost.

To be properly charged to a sponsored project, each cost must be allowable, allocable, reasonable, and consistently treated.

When is a cost allowable?

- When it is permitted according to the terms and condition of the specific award, SLCC policies, and federal regulations, and
- When it serves a purpose consistent with the College’s mission, including instruction, public service, and research

When is a cost allocable?

- When the cost provides a sole benefit to the project; benefits the project in a manner that the cost can be readily allocated to the project; or it is necessary to the overall operation of SLCC (indirect costs)

When is a cost reasonable?

- When it is necessary for the performance of the sponsored project or for general College operations that support the project
- When a prudent person would purchase the item at that price given the circumstances

- When the incurrence of the cost is consistent with established SLCC policies and practices

When is a cost consistently treated?

- When like expenses are treated in the same manner under like circumstances. That is, costs must be either directly charged to the award or included in indirect recovery, not both

8.2.2.3 Code of Federal Regulations Title 2 Part 200, Uniform Administrative Requirements, Subparts B, C, D: General Provisions, Pre-Federal Award Requirements and Contents of Federal Awards, Post-Federal Award Requirements:

These requirements set forth standards for obtaining consistency and uniformity among Federal Agencies in the administration of grants to and agreements with institutions of higher education, hospitals, and other non-profit organizations. Records must be kept for three years from the date of submission of the final expenditure report.

8.2.2.4 Code of Federal Regulations Title 2 Part 200, Uniform Administrative Requirements, Subpart F: Audit Requirements

This subpart issues uniform audit requirements. All federal awards received by the College are included in the annual State of Utah's Single Audit Report. The federal government reviews the College's internal controls and tests for compliance with federal laws and regulations using statistical sampling. Agencies can request expanded audits that review federal awards in greater detail. The auditors' report includes the College's response to their findings. The report is submitted to the College's cognizant agency, the Department of Health and Human Services.

8.2.3 Expenditure and Accountability of Funds

The acceptance of a sponsored project indicates that the College has agreed to comply with the terms and conditions of the award. Compliance with the award terms and conditions is a responsibility shared by the entire College. For instance, a common award condition is that the College abide by fair hiring practices as dictated in federal law. Human Resources, under the direction of the Executive Cabinet, is responsible to ensure the College has fair hiring practices in place.

The PI, the Business Office, and OSP are responsible for ensuring that costs charged to a sponsored project are allowable, allocable, and reasonable under the cost principles as defined in the Uniform Administrative Requirements, Subpart E. The PI may authorize allowable charges to a project if the goods and or services are directly related to the project. All expenditures are subject to audit review.

8.2.3.1 Institutional Responsibility

The College is expected to conduct project activities in a manner consistent with its own academic philosophies and institutional objectives. The College is further expected to employ sound management practices in the fulfillment of obligations for sponsored projects. Stewardship of public funds is an enormous responsibility that must be taken seriously. Examples of general College responsibilities are:

- Establish and maintain proper fund accounting procedures, practices, and systems to assure adequate fiscal controls

8.2.3.2 Office of Sponsored Projects Responsibility

The Office of Sponsored Projects is responsible to help PIs comply with all grant regulations. This includes advising on award budgets throughout the project as it relates to project management, budget projections, budget modifications, and overall project outcomes. Often sponsor approvals are needed before expenditures can be made. OSP works with PIs to identify these costs, and then submits timely requests to the sponsor so the programmatic work can continue unimpeded. Further, OSP works with PIs to identify when budget changes may be needed, and determines when sponsor approval is necessary. Knowing of these changes in advance saves time and helps ensure that the PI will be able to achieve project outcomes. PIs can best facilitate this process by creating a working budget and involving OSP in regular budget reviews.

- Provide working budget templates
- Review budget projections
- Request budget changes or expenditure approval as required by the sponsor
- Provide guidance on budget change requirements and process

8.2.3.3 Business Office Responsibility

The Business Office is expected to create grant indexes in Banner and assist faculty and staff in the financial administration of sponsored projects. Examples of responsibilities are:

- Establish and maintain index numbers in the financial system based on award information received from sponsors
- Establish budgets by category within the account structure and process budget revisions requested by authorized individuals in accordance with sponsor guidelines
- Assist individuals with interpretation of financial regulations and terms and conditions set forth by the sponsor
- Invoice and/or draw down grant reimbursement requests in timely intervals
- Submit quarterly and annual financial reports and close-out documentation as required by sponsor (See Chapters 9 and 12)
- Review costs charged to a sponsored project to determine if they are allowable, allocable and reasonable under the cost principles as defined by the award or regulating agency such as 2 CFR 200, Subpart E (see Subsection 8.2.2.2)
- Main point of contact for Single Audit process.
- Maintain award and index financial information in accordance with College and sponsor record retention policies (see Chapter 9)

- Perform cost transfers
- Close out accounts and submit final reports such as final invoice, cost share, and final financial status report as required by sponsor guidelines (see Chapter 12)

8.2.3.4 PI Responsibility

The PI is responsible to assure that the scope of work for a sponsored program is completed in an acceptable manner to the sponsor and within applicable guidelines and approved budget. Responsibilities may include but are not limited to:

- Create and maintain a working budget to ensure timely and appropriate expenditure of project funds
- Ensure costs charged to a sponsored project are allowable, allocable and reasonable under the cost principles as defined award document, agency regulations and 2 CFR 200, Subpart E (see Subsection 8.2.2.2)
- Approve expenditures and initiate internal transfers charged to sponsored project accounts
- Ensure that expenditures are consistent with all terms and conditions set forth within the sponsored project and are incurred within the proper time frame
- Initiate transfer of cost overruns to other non-restricted sources
- Submit budget revisions to OSP for processing in accordance with sponsor requirements
- Review and monitor all expenditure activity at least monthly to insure accurate financial information
- Certify and document all required cost share and report to the Business Office as required by sponsors for accurate financial reporting
- Certify salaries and wages charged to sponsored programs and insure that they are reported in the personnel action forms (PAFs)
- Notify OSP immediately if any significant change in key personnel effort on grants and contracts will be required. These changes must be communicated to the sponsor before they happen along with a plan to replace personnel

8.2.3.5 Department and Division Responsibility

Departments and divisions are expected to create an atmosphere to encourage and support sponsored project activity within their departments. Leadership of these areas are responsible to:

- Assist PIs with correcting cost overruns or disallowances
- Provide approved matching or cost share

8.3 Invoicing, Expenditure Codes, and Budget Reports

8.3.1 Invoicing

The assigned grant accountant is generally responsible for the submission of invoices for reimbursement of expenditures incurred in the process of conducting sponsored research and other sponsored activity. The sponsor award document will dictate the type and frequency of invoicing. Some of the mechanisms used to collect funds from the agency are a SLCC generated invoice, Letter of Credit, Standard Form 270 (Request for Reimbursement), or other specific agency form. The Business Office will monitor and track outstanding invoices.

8.3.2 Expenditure Codes

The College has established categories of expenditure codes that must be used when recording a purchased item through the accounting system. Note that the College, the State of Utah, and the sponsoring agency may have different expenditure codes. Therefore, for sponsor fiscal reporting purposes the costs may have to be regrouped and reported in the sponsoring agency's budget categories. A list of the expenditure codes can be found on the Business Office website.

8.3.3 Budget Reports

Grant financial reports can be viewed in Banner. PIs must have access to Banner and review the financial status of their project at least monthly. PIs who do not have access to Banner should request access through their supervisor or their department budget center manager. PIs new to Banner should attend *Banner Basics and Navigation*, *Budget Management Tools in Banner*, and *Creating Purchase Requisitions* to learn how to access, understand and use Banner. PIs are ultimately responsible for all financial activity on their grants.

8.4 Direct Costs

Direct costs are costs that can be identified specifically with a particular sponsored project. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. *Where the College treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the College.*

A particular cost is chargeable as a direct cost if it meets all of the following criteria:

- The cost must be reasonable and reflect the action of a prudent person
- The cost must directly benefit the project to which it will be charged
- The cost must be allowable under the applicable terms and conditions of the agreement
- The cost is consistent with established College policies and practices applicable to the work of the College generally, including sponsored agreements
- The cost must occur within the project timeframe (start and end dates; exceptions must be approved in writing by the sponsor)

A cost element is not chargeable as a direct cost if it is incurred or shifted (transferred):

- To meet deficiencies caused by over-expenditures
- To relieve projects of their unexpended balances

- To avoid restrictions imposed by law or by the terms of the agreement
- For other reasons of convenience

8.4.1 Salary and Personnel Issues

8.4.1.1 Personnel

As a state entity, SLCC must follow state of Utah personnel regulations. These regulations have been incorporated into SLCC policies and procedures regarding personnel. Salary and wages may be authorized by the PI only for effort which directly benefits the project and which is provided within the project time frame. If allowed by the sponsor, overtime or overload pay for work directly related to the project can be charged as a direct expense. However, overtime or overload should not be used as the standard mechanism to compensate grant personnel.

8.4.1.2 Effort Reporting

Per Federal guidelines, the Business Office must provide certification by the employee that all salary charged does not exceed 100% of the employee's time, and that effort on a project was actual. The College has a two-step process to account for grant personnel effort.

The first step is to complete the "Personnel Action Form" (PAF). It is the responsibility of supervisors and/or budget center managers to supply the PAF to grant personnel. This step outlines the indexes from which the employee will be paid and the associated percent effort. Employees should carefully review the PAF, then sign and return to their supervisor or budget center manager. A PAF is only required when a funding source or percent effort for an employee changes.

The second step is to complete the Time and Effort Certification form. The Business Office generates these forms and is responsible to deliver the forms to employees for signature. The Business Office submits completed forms to the sponsor as required (usually semi-annually or quarterly). The Time and Effort Certification forms are an after-the-fact certification.

All College employees devoting time and effort, including cost share or matching, to sponsored projects must report their effort. The effort report must reflect the actual percentage of effort during the applicable period.

8.4.1.3 Fringe Benefits

Fringe benefits are treated as direct costs. The actual cost of each fringe benefit is charged to the sponsored project. The following employer-paid fringe benefits are treated as direct costs:

- Retirement
- Health insurance
- Unemployment compensation
- State industrial insurance
- Medicare
- Social Security

8.4.2 Travel

This category is for College employees only. If travel is allowed by the sponsor and included in the project budget, reimbursement for travel expenses is subject to both College and the sponsoring agency regulations. See the Business Office website for further details.

8.4.3 Participant Support

Participant support includes scholarships, student travel (including group travel), student research stipends, etc. When these costs are allowable, they are generally specified and governed by the grant. Participant support is not part of the indirect cost pool, which means it must be removed from total direct costs before indirect cost reimbursement is computed.

8.4.4 Supplies, Equipment, Vendors, and Purchasing

Procurement on sponsored projects is made in accordance with the standard purchasing requirements of the State of Utah, which are reflected in the SLCC purchasing policies and procedures. Some form of cost or price analysis shall be made, depending on the price of the item being purchased, and documented in the procurement files in connection with every procurement action. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability, and allowability.

Procurement records and files for purchases in excess of the small purchase threshold, \$1,000 or above, shall include the following:

- No less than two businesses shall be solicited to submit written quotations
- Basis for contractor selection
- Justification for lack of competition when competitive bids or offers are not obtained
- Basis for award cost or price

Requisitions for material and services from College sources (interdepartmental purchases) do not require the approval of the purchasing department. For external sources there are several ways in which to requisition material and services. The Banner purchase order has a maximum dollar amount. If the PO falls under \$1,000, the Purchasing Department's attention is not required. The request for purchase order will flow through the purchasing department and will be reviewed for conformance with the SLCC purchasing policies and procedures. Contact the Purchasing Department for details. *However, the PI is always responsible to follow all SLCC purchasing policies and procedures as outlined on the SLCC website.*

The definition of equipment is an article of nonexpendable, tangible personal property having a useful life of two or more years and an acquisition cost of \$5,000 or more per unit.

8.4.4.1 Supplies

Each item under \$5,000 is considered to be a supply (unless it is part of a complete system). This includes laptop and office computers, printers, and less expensive lab equipment. Supplies not consumed within the time frame of the project will be subject to inventory.

8.4.4.2 Equipment

The following must be accomplished before purchase of equipment is allowed:

- The sponsor's policies must allow the purchase
- There must be adequate funds in the project equipment budget to purchase the equipment
- If prior approval is required from the sponsor, PI should send a complete description of the item to OSP who will request sponsor approval. Requests should be sent as far in advance as possible to ensure approval is received by the time the item needs to be purchased
- SLCC procurement guidelines must be followed

8.4.4.3 Fabricated Equipment

Items fabricated from component parts, which for each unit has a useful life of two (2) years or more and the net acquisition cost is \$5,000 or more, are considered equipment. If property is fabricated from individual component parts, and the completed piece meets the criteria of equipment, it must be tagged and recorded as such.

8.4.4.4 Property Acquisition and Control

The College is directly responsible and accountable for all property purchased or acquired on a sponsored project, in accordance with the policies and procedures of the sponsor and the State of Utah.

The PI and the supervisor of the department have the primary responsibility of the care, custody, maintenance, records and control of all property acquired under the terms of the project. They must maintain up-to-date departmental records and initiate such forms as are necessary to fully inform the Business Office (equipment inventory) as to all provisions of the contract document.

All inventorial property will be identified, marked with the property inventory number and recorded promptly upon receipt. Title to purchased property will vest with the College unless otherwise stated.

8.4.5 Other Direct Costs

8.4.5.1 Rental / Lease of Facilities and Equipment

SLCC facilities and equipment should be available for project activities at no charge. If this is not the case, rental and lease costs should be included in the proposed budget. The budget justification will also contain a detailed explanation of the need to rent or lease the facilities or equipment.

8.4.5.2 Computers and Computing Services

Computers contributing significantly to the project and allowed by the sponsor should be included in the project budget. Expenditures charged to a sponsored project for a computer must be verified and subject to audit. Actual maintenance charges will be allowed only if the charges are allowable, and if they were included in the budget.

8.4.5.3 Publication

Projects frequently provide specific authorization and funds for publication of the results after the project has been completed. Such funds will not always be expended prior to the ending date. When this situation occurs the funds should be encumbered prior to the expiration date. Contact OSP for details.

8.4.5.4 Consultants

A consultant is someone who is not an officer or employee of the College and provides special expertise to a sponsored project. Consultants must be allowed by the sponsor to be included in the proposal. Reimbursement for consulting work may or may not be included in the proposal budget and is usually under the discretion of the PI.

8.4.5.5 Subrecipients

OSP, with the help of Risk Management and Legal, is responsible for preparing third-party agreements. The subaward or contract will specifically state or incorporate by reference all applicable sponsor regulations, as well as those required by federal, state or local authorities. All assurances that are a requirement for the College by the sponsor must also flow to the subrecipient. Vendors are not considered subrecipients.

All third-party agreements will be made in the name of SLCC. The Director of OSP will execute the agreement. No verbal commitments will be given to the subrecipient.

The PI is expected to maintain close contact with subrecipients to assure timely, quality performance. Before any invoices are approved for payment to the subrecipient, the Business Office will review the financial data and the PI will perform the technical review. Remember that payment of the invoices infers acceptance of the subrecipients work. The subrecipient and the College are subject to audit; the College may be held responsible for the performance of the subrecipient.

Prior written approval is required from the sponsor if the need for a third-party agreement becomes necessary subsequent to the award. The subcontractor's complete budget and technical information will be appended to the PI's proposal. It must be signed by a subrecipient official with the authority to enter into a contractual agreement for the subrecipient's organization. For sole source agreements, approval must be obtained through SLCC's purchasing department. The subrecipient's proposal should include the following:

- The name and address of the proposed subcontractor
- The technical and administrative contact personnel
- The scope of work to be performed
- The time schedules, with deliverables
- The proposed budget

8.4.6 Program Income

Program income is gross income earned by the College that is directly generated by a supported activity or earned as a result of the project. Program income includes, but is not limited to:

- Income in the form of fees for services performed
- The use or rental of real or personal property acquired under the project
- The sale of commodities or items fabricated under the project
- License fees and royalties on patents and copyrights
- Interest on loans made with project funds

Interest earned on advances of sponsor funds is not program income. Program income does not include the receipt of principal on loans, rebates, credits, discounts, etc., or interest earned on any of them.

The use of program income must be delineated in the proposal and may include the following:

- Added to funds committed to the project and used to further eligible project objectives.
- Used to finance the College's portion of the cost share or matching requirement deducted from the total project allowable cost in determining the net allowable costs on which the sponsor share of costs is based.

All program income will be separately budgeted and accounted for. The PI should request a separate index be set up for the program income. The program income account will be subject to the same conditions of the sponsor as that of the account that generated the program income.

8.5 Accounting for Indirect Costs – F&A

Facilities and Administrative Costs (F&A), also called Indirect Cost (Indirect) or Indirect Cost Recovery (ICR), are those costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project. Indirect is charged to all sponsored projects and budgets and must be included in all sponsored project budgets at the College's negotiated rate.

The Business Office accounts for and distributes indirect costs. The PI receives 25% of all indirect costs associated with their project. These funds go into an index separate from the direct cost index. Indirect costs are not subject to the same restrictions or time periods as direct costs.

8.6 Accounting for Cost Share and Match

The sponsoring agency will have their cost share requirements listed in the solicitation. When required, all contributions, including cash and third party in-kind, shall be accepted as part of the College's cost sharing or matching when such contributions meet all of the following criteria:

- Are verifiable from the recipient's records
- Are not included as contributions for any other assisted project
- Are necessary and reasonable for proper and efficient accomplishment of project objectives

- Are allowable under the applicable cost principles
- Are not paid by the sponsor under another award, except where the sponsor authorizes it to be used for cost sharing or matching
- Are provided for in the approved budget when required by the sponsor
- Unrecovered indirect costs should be included as part of required cost sharing or matching unless not allowed by the sponsor

The following may also apply:

- Values for recipient contributions of services and property shall be established in accordance with the College's applicable cost principles.
- Volunteer services, if the service is an integral and necessary part of an approved project; rates for volunteer services shall be consistent with those paid for similar work in the College; or rates shall be consistent with those paid for similar work in the labor market in which the College competes for the kind of services involved.
- When an employer other than the College furnishes the services of an employee, they shall be valued at the employee's regular rate of pay, plus the fringe benefits but exclusive of indirect costs.
- The value of donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of donation.
- The value of donated property shall be determined by the accounting policies of the College.

It is the responsibility of the PI to inform the Business Office (the assigned grant accountant) of any match, cost sharing or leverage. *Unrequired cost share is not allowed by the College.* Required cost share is reported on the Grant Index Set-up Form, tracked by the PI and verified by the Business Office.

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9 POST-AWARD REPORTING & AUDIT REQUIREMENTS

9.1 *Monitoring and Compliance*

It is the policy of SLCC is to comply with all guidelines, rules, policies, and regulations established by sponsors under the terms of the award agreement. Further, federal regulations hold award recipients responsible to monitor their activities to assure compliance for each program, function or activity, including oversight of subrecipients. This monitoring and compliance is the responsibility of the PI, overseen by OSP for programmatic compliance and the Business Office for financial compliance. Reporting and audit requirements are part of compliance.

9.2 *Reporting*

Reports are required conditions of grant awards. Awarding agencies determine the frequency of the submission and the contents of reports for each project. The notice of award or award agreement or contract contain the conditions for these reporting requirements.

9.2.1 **General Reporting Requirements and Definitions**

Common reporting requirements of the sponsor include periodic progress reports, financial reports, and final reports. Other reports may be required.

- **Program reports**, also known as interim or progress reports, are submitted at prescribed intervals over the course of the project. Reports may be required quarterly, semiannually, or annually, and must be submitted on a timely basis as provided in the award conditions. These reports describe in the progress of the program in meeting the project objectives and scope of work over a specific time frame. Program reports are prepared and submitted by the PI.
- **Financial reports**, either interim or final, provide a breakdown of project costs and how money has been or is expected to be expended. Financial reports based on actual costs are prepared by the Business Office with input from the PI. Budget reports for projected costs are prepared in collaboration between the PI, OSP and the Business Office.
- **Final reports** are completed at the end of the project. These are discussed in Chapter 12.

9.2.2 **Failure to Report as Required**

Federal agencies monitor report schedules and will bring tardy or incomplete reports to the College's attention, sometimes with severe consequences for the PI and the College. Failure on the part of the PI to deliver required program reports to the sponsor in a timely manner may affect the collection of funds for the project and future funding from the sponsor to the College. In addition, the terms of many contracts provide that final payments will not be made until the required final reports have been submitted.

The following are the late report policies of several government agencies from which the College commonly receives awards:

National Science Foundation (NSF)

- Suspension and eventual termination of all award actions to PI
- Withholding of new awards to the College if 10 or more reports are delinquent
- Suspension of payment on existing awards

National Institutes of Health (NIH)

- Withholding of support for eligible projects or activities for PI and Co-PI
- Withholding of support for eligible projects for the College

Department of Energy (DOE)

- Withholding of support for eligible projects for the College with one delinquent report

National Aeronautics and Space Administration (NASA)

- Withholding of support for eligible projects for the College with one delinquent report

Department of Education (ED)

- Noncompliance jeopardizes PIs chance for future funding, including on existing awards

9.2.3 Subrecipient Reporting

Where subawards are involved, the prime recipient is responsible for including information from the subrecipient in their reports for the project. Third-party agreements must include details on what reports are due to the prime recipient and when. It is the prime recipient’s responsibility to obtain this information before sponsor reporting deadlines. Subrecipients never report directly to the sponsor.

9.3 Financial Reports and Audits

9.3.1 Financial Reports

Required financial reports are prepared by the Business Office, which maintains the official accounting records of the College. Financial reports submitted without authorization or, when required, the signature of an authorized Business Office employee will not be considered “official.” The official accounting records will be used in the preparation of all financial reports and will be subject to audit by federal, state, and private auditors. The Business Office will review all project expenses to ensure they are allowable, allocable and reasonable for the project; complete and document cost transfers; include any cost-share or program income if applicable; issue the report for review by the PI, and submit after PI approval.

Note: The PI is ultimately responsible for the financial aspects of their projects.

Typically, financial reports are required within 30-45 days after the end of the reporting period and within 90 days after the end of the performance period/termination of an award. In exceptional circumstances, extensions of reporting due dates may be approved by the federal awarding agency upon request of the recipient. PIs should refer to the notice of award for guidance on reporting deadlines.

When a progress report requires financial status information, the Business Office must verify the figures provided in the program report before submission. Without verification, the financial information on the program report will not be considered official.

9.3.2 Financial Audits

Internal and external auditors – which include federal, state, and private auditors – may review the official College accounting records maintained by the Business Office on a periodic basis or as requested. *If a PI or a department receives a request directly from an auditor for an interview or to review sponsored project records, the Business Office and OSP should be contacted immediately, whether the auditor is internal or external to SLCC.* The Business Office, OSP, PI, and department shall cooperate fully with the auditors to ensure all matters are resolved and that any concerns or issues are handled in a timely manner.

9.4 Program Reports and Audits

The PI is responsible for the preparation and submission of all required program reports, as well as deliverables and other non-financial statements or materials required by the sponsor within the format and timeframes indicated by the award terms. The PI is responsible to know the due dates and technical requirements of all required reports. This information is found in the award documents. The PI must also submit a copy of reports to OSP to be placed in the project file unless OSP has access to or receives a copy of the report automatically. For example, OSP has access to all reports filed in NSF reporting systems.

Interim program reports are usually due within 30-45 days after the end of the reporting period. Final reports are usually due within 90 calendar days after the expiration/termination of the award. Failure to comply with these guidelines or to meet the proposed goals may result in losing future funding or the final payment.

Program reports contain information on the progress being made to complete the project objectives and the plan of work. The reports will contain, unless otherwise specified:

- A comparison of actual accomplishments to the goals and objectives of the award, including data and other analyses.
- The succinct reason(s) why established goals/objectives were not met, if appropriate, including solutions to resolve the situation. *It is important to note that in instances where challenges occur, PIs must work with OSP to proactively identify solutions and communicate with the sponsor. A report discussing significant issues it not a favorable way to first inform a sponsor of such issues. Rather, OSP and the PI communicate with the sponsor beforehand and agree on acceptable solutions, which are then documented in the report. Because reports are legal documents, care must be taken to address progress and challenges appropriately.*

Program reports may not have specific templates or formatting, and are usually in narrative form. Data or other non-narrative information should be referenced in and attached to the narrative. All information reported should be true and accurate to the best of the PI's ability.

9.4.1 Planning for Timely and Complete Reports

Submission of timely, complete reports takes advanced planning and continual preparation. During the initial start-up of the project, the PI must become informed about the sponsor terms, conditions, and policies for reporting, including the data requested, the questions asked, and the dates of report submission. The following considerations should help the PI prepare for program reporting:

- Examine the project reporting requirements and the written evaluation plan to determine the data and other evidence of project impact that will need to be collected.
- Consider what sources will be needed for the required data. Will any data be gathered and submitted by partners?
- Will third-party evaluators, statisticians, external consultants or internal collaborators play a role in collection, evaluation, and reporting?
- If a data management plan was prepared as part of the proposal submission, review and refine this plan to meet reporting and evaluation requirements. Determine how data will be collected, managed, and shared.
- Determine what reports will be required and to whom they should be submitted. Interim and final reports may be required to be submitted to OSP, SLCC administrators and project partners for review before being submitted to the sponsor. **PIs must submit reports that require OSP review or submission at least 5 business days before the submission deadline.** Reports submitted after five business days may not be reviewed/submitted or may be submitted late.
- Establish a timeline for evaluation and reporting that includes all reports and the dates by which data must be gathered to give the PI proper time for analysis and report preparation.
- Communicate project evaluation and reporting activities, data needs, and timeline to the entire project team, including partners.
- Keep a list of project activities and important events; keep the project file up to date.

9.4.2 Working with a Program Evaluator

Some sponsors require the PI to work with a program evaluator to assist in conducting an unbiased, validated evaluation of their project. This evaluation becomes part of the interim and final reports. While the PI is ultimately responsible for project evaluation, an evaluator can be an essential part of a successful program.

Depending on sponsor requirements, the evaluator can be internal or external to the College. Institutional Research and Reporting (IRR) can provide internal evaluation services, including design and implementation. If the evaluation involves significant effort, direct costs from the grant

will need to be allocated to fund IRR work. OSP can recommend external evaluators, and PIs must work with OSP to create the evaluator contract. OSP has several evaluation contract templates, is knowledgeable about evaluations and elements specific to evaluation contracts, and will route the contract through the review process.

The following recommendations, from NSF, may assist in working effectively with an external evaluator:

- Communicate the project's evaluation and reporting requirements and the PIs expectations.
- Review the project evaluation plan with the evaluator; if the proposal's evaluation plan is less specific, work with the evaluator to create a detailed plan to guide the evaluation work of the project.
- Review and revise the data management plan with the evaluator. The evaluator needs to understand how data will be collected, managed, and shared.
- Consider how often evaluator site visits will be conducted or which project activities the evaluator will attend. The project evaluator's presence may be needed for observation, survey administration; interviewing team members, participants, industry partners or others, conducting focus groups, etc.
- Determine who will be responsible for what information; typically, data gathering is a shared responsibility, so know who is responsible for what.
- Determine what form the evaluator's reporting and analysis will take. (The evaluator's reports may be included entirely in the required reports to the sponsor, or they may be quoted and abstracted for the report and kept on file with the PI.)
- Review the reporting timeline with the program evaluator. Create an evaluator timeline so the evaluator can submit reports to the PI well in advance of required program reports to sponsors. (Since an evaluator may work on several projects at once, he or she will need to schedule when evaluation reports to the project PI are due.)
- Make sure the evaluation plans are consistent with the evaluation budget.

Source: Evaluation Resource Center for Advanced Technological Education, ATE Evaluation 101, webinar, (funded by an NSF grant), online.

9.4.3 Program Audits

In addition to financial audits, program audits may be conducted to determine whether or not the project is being conducted as specified in the proposal and required in the award notice. A program audit will generally involve a site visit, interviews with program staff and participants, an examination of record keeping and data tracking methodologies, observations of program or research activities, a review of evaluation procedures, and other observations of other aspects specific to the project. The PI and/or the Department are also responsible for all programmatic and technical audits, but must alert OSP if an audit is to be conducted.

9.5 Other Reporting Requirements

Sponsors may require reports in addition to those described above depending on the project or agency requirements. It is the responsibility of the PI to be aware of all reports required by the sponsor and to put together such reports, with assistance from other College departments as applicable.

9.5.1 Property Reporting and Management

SLCC defines permanent (capital) equipment as an article of non-expendable, tangible, personal property having an acquisition cost of \$5,000 or more and a useful life of more than one year. In cases where the sponsor policy is different from SLCC policy, the more restrictive policy applies.

The College is directly responsible and accountable for all property acquired on a sponsored project, either purchased or furnished by the sponsor, in accordance with the policies and procedures of the sponsor and the College. All property is subject to inventory and will be promptly identified, marked appropriately, and recorded upon receipt. It shall remain so identified as long as it is in the custody, possession, or control of the College.

Title to all equipment purchased with sponsored project funds will be vested according to the policies of the sponsoring agency. The agency may elect to retain the equipment, in which case, the College must transport the equipment back to the sponsor when the project is done. In the event the sponsor vests title of the equipment, the College and not the individual PI will own it. (Refer to the sponsor terms and conditions, policies, and procedures for reporting, tracking and management of furnished and/or acquired property reporting requirements.)

9.5.2 Patent and Intellectual Property Reports and Records

OSP and Legal will assist the PI with crafting contracts that address and identify existing or potential intellectual property. The College policy on intellectual property is outlined in Chapter 7. Refer to the sponsor terms and conditions, policies, and procedures for reporting, tracking and management of patent and intellectual property reporting requirements.

9.5.3 Deliverables

Deliverables as required by the sponsor may include curriculum, data, or software, among other items. A sponsor may require that PIs report on the progress made on deliverables in periodic reports and that the deliverables be included as part of the final report.

9.5.4 Publications

The sponsor may encourage or require the publication and distribution of project results and accomplishments. Most sponsors will permit the cost of publication to be charged to project funds, if budgeted accordingly. This may include page charges, necessary illustrations, and reprints. The sponsor may require acknowledgement of their support, whether copyrighted or not. PIs must review the award documents to determine how the sponsor will be recognized. The sponsor may also require a copy of all articles relating to project results that are published in a scientific, technical, or professional journal or publication. Finally, acknowledgement of support may be required on materials other than publications

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, the College shall clearly state:

- The dollar amount of federal funds for the project
- The name of the federal agency sponsoring the project

9.6 *Data Management and Record Retention*

9.6.1 Data Management

Data management includes the collection, preservation, archiving, and sharing of the products of research and educational activities. Data might include project information in databases, samples, physical collections, software, curriculum materials and other related research and education products. Data management must consider policies for access and sharing including provisions for appropriate protection of privacy, confidentiality, security, intellectual property, or other rights or requirements. (Refer to the sponsor award terms, conditions, policies, and procedures for any data management requirements.)

9.6.2 Record Retention

OSP, in conjunction with the Business Office, will maintain the official sponsored projects' records at the close of the award. During close out OSP will work with the PI and the Business Office to create a project file archive, or project record. The record will eventually be locked to editing in a secure location, accessible only by OSP and the PI, and will be kept in accordance with all regulatory requirements. This process will occur as outlined in OSP procedures for record retention, and in Chapter 12 of this document. While the project record will contain some financial documents, the Business Office will retain complete financial records in Banner and other College systems. Records are generally required to be retained for a period of at least 3 years from the date of submission of the final report. (See Chapter 12 for record retention exemptions and the sponsor award terms, conditions, policies, and procedures for grant-specific record retention requirements.)

During the award, OSP will maintain compliance and administrative documents, such as the notice of award, any contracts, reports, etc. The PI will maintain participant and programmatic documents. The Business Office will maintain financial documents. The primary use of such documentation is to illustrate that all charges to a project are in fact applicable to that project and that the project is being conducted according to the award and all applicable regulations.

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10 POST-AWARD REGULATORY COMPLIANCE

10.1 *Common Compliance Responsibilities*

Through policy and process, the College promotes the highest standards of regulatory compliance in all areas of sponsored projects. There are several College offices that bear responsibility for regulatory compliance (see Chapter 2, section 2.4). This section discusses common compliance responsibilities, and the following section addresses specific regulatory issues.

The PI is responsible for the following compliance issues when they apply to the awarded grant:

- Follow all Institutional Review Board (IRB) regulations and keep approval current (when human subject research is involved).
- Notify OSP and the Environmental Health and Safety Office about hazardous materials and follow all applicable policies.
- Register potentially infectious agents with the State Health Department or report them as required by sponsor policy.
- Ensure they and all project personnel are appropriately trained in research conduct, and other compliances as appropriate.
- Survey laboratories for compliance with standards and policies regarding safe handling and use of biological agents and toxins.
- Implement and follow applicable quality assurance requirements.
- Enforce compliance as outlined in the policies and procedures of the College.

Project personnel are responsible for the following compliance issues when they apply to the project:

- Adhere to the established policies, standard operating procedures, and guidelines for biological safety, research involving human subjects, and other policies as trained.
- Inform the immediate supervisor of any unsafe practice or conditions in the work area.

These policies and procedures apply to all projects performed at any SLCC campus and at any off campus sites. In addition, project personnel must comply with additional controls and practices set forth by partners, and other authorizing office(s).

10.2 Special Regulatory Issues

10.2.1 Human Subjects

SLCC follows the ethical principles guided by Title 45 of the Code of Federal Regulations, Part 46 Protection of Human Subjects for all research studies involving human subjects. These types of studies also include those in which a generalized knowledge will be drawn after summarizing, organizing, and analyzing the “raw” data of human participants. Previously collected data for which the results of an analysis has been drawn and disseminated and/or published are not considered raw, and possibly may not be subject to some or all of the Human Protection guidelines. However, such determination is made by the IRB.

The College’s IRB carries the responsibility of overseeing compliance with human subjects research. Requirements for submitting proposals involving human participant research and for review by the IRB are described on SLCC’s IRR website. PIs must contact the IRB when developing *any* project involving human subjects, including questions on *whether* a project involves research on human subjects. The IRB will determine if the project requires IRB oversight.

10.2.2 Health and Safety

SLCC’s Environmental Health and Safety Department is responsible for assuring that established guidelines and regulations are maintained in protecting the safety and health of the campus community. PIs are expected to be acquainted with requirements and to implement them during project operations. Information relating environmental, health, or occupational hazards is available on the Facilities website.

10.2.3 Privacy of Personal Information

Health Information. Standards for privacy of individually identifiable health information were established by the DHHS under the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The law requires organizations that collect personal health information to evaluate their practices and enhance safeguards as needed to limit unnecessary or inappropriate access to and disclosure of protected health information. For PIs, this section applies to personal health information acquired through research on human subjects. (The DHHS website, www.hhs.gov, provides more information on HIPAA compliance.)

Student Information. The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record. However, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31):

- School officials with legitimate educational interest
- Other schools to which a student is transferring
- Specified officials for audit or evaluation purposes

- Appropriate parties in connection with financial aid to a student
- Organizations conducting certain studies for or on behalf of the school
- Accrediting organizations
- To comply with a judicial order or lawfully issued subpoena
- Appropriate officials in cases of health and safety emergencies
- State and local authorities, within a juvenile justice system, pursuant to specific State law

Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance. However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them.

10.2.4 Informed Consent

Generally, written consent to participate in a federal grant is a requirement of participation. Most federal grants require that participants be informed about and agree to participate in the grant funded program in writing. This consent is usually obtained through a consent form, which can include release of protected personally identifiable information (such as HIPAA or FERPA data), and consent to participate in human subject research. OSP has several consent form templates, and will work with PIs to create a consent form that meets their needs and conforms to regulations.

10.2.5 Confidential Information

As a governmental entity, SLCC is subject to the Utah Governmental Records Access and Management Act (GRAMA) which aims to ensure the public's right of access to information concerning the conduct of the public's business while at the same time, protecting the right of privacy in relation to personal data gathered by governmental entities. GRAMA provides guidelines for both disclosure and restrictions on access to government records. Confidential information from any party disclosed to SLCC (including proprietary information and intellectual property) must be in writing or other tangible form and appropriately marked as CONFIDENTIAL. In addition, a claim stating the reasons supporting such business confidentiality must also accompany the confidential information (Utah Code Annotated 63-2-308). The disclosing party must acknowledge that SLCC is a governmental entity and is thus subject to the Utah Government Records Access and Management Act (GRAMA)

[See Sect. 63-2-101 et seq., Utah Code Ann. (1997 and Supp. 1998) ("GRAMA") and Section 53B-16-301 et seq., Utah Code Ann. (1994 and Supp. 1998)]. Pursuant to GRAMA and Section 53B-16-301 et seq., any agreement and confidential information provided to SLCC may be subject to public disclosure.

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11 POST-AWARD CHANGES TO THE AWARD

11.1 Modifications and Expanded Authorities

11.1.1 Modifications

Recipients of federal awards are usually required to request approval from the awarding agency for changes to the approved application or award document, particularly for changes that fall under the following categories. A modification is a request to change to the legal agreement the College has with the sponsor, and can include: (These categories are explained in more detail in the remaining subsections of this chapter.)

- Changes in end date (no-cost time extension).
- Revisions to the budget, including but not limited to re-budgeting, cost transfers, changes to the approved indirect cost rate, and requests for supplemental funding to carry out the program or project.
- Changes in the scope of work or objectives of the program. (These changes may result in a budget or project time changes as well.)
- Changes in personnel including the withdrawal, absence, reduction of time, or transfer of the PI or other key personnel.
- Changes in grantee or sub-grantee organizations.
- Transfer of property.

Each sponsor has its own requirements regarding budget changes to an award. In all cases, it is very important that the PI contact OSP as soon as they are aware that a change may be necessary.

11.1.2 Expanded Authorities

Some Federal agencies allow the awardee to make changes to the award approval from the sponsor. These expanded authorities allow the grant recipient to make changes without requesting them, although the recipient may be required to notify, in writing, the awarding agency of the change. The following are common expanded authorities.

- Pre-award costs for a specified time prior to the award funding date. These costs are assumed at the risk of the recipient. If the Federal awarding office does not issue the award or if the award amount is less than anticipated, the awarding office has no obligation to reimburse for the pre-award costs.
- Budget transfers between cost categories

- Purchases not originally identified in the proposal or award but necessary and justifiable for the project
- Carry forward of unobligated balances to subsequent funding periods.
- A one-time no-cost extension of up to 12 months following the end of the performance period.

11.1.3 Submission of Requests for Changes or Notification of Changes

All requests for the approval of changes and notification of changes to a sponsored project must be routed through OSP. The PI will work with OSP to prepare the request or notification. OSP will submit the request unless the sponsor requires otherwise. Letters should be addressed to the program officer responsible for the specific award unless otherwise stated. The letter should detail changes and the reasons for the changes. It should be signed by the Director of Sponsored Projects.

Some agencies allow for extension notices and requests to be submitted electronically, while others require a written letter requesting extensions. Award documents and sponsor guidelines should be examined to determine the appropriate method for such requests.

11.2 Changes in End Date (No-Cost Extension)

The PI is expected to complete sponsored work within the project specified in the award document. However, due to the nature of research, delays in the hiring key personnel, or delays in the receipt of funding, there are occasions when a PI requires additional time to complete the work proposed. Having unexpended funds left over at the end of a project is not a sufficient justification for a no-cost extension. The particular sponsor of an award is the entity that determines when and whether a no-cost extension may be allowed or granted.

Some federal agencies allow for “expanded authority” on certain types of awards which allows the College to grant itself a no-cost extension for up to 12 months so long as work remains to be completed on the project and the College provides sufficient notice to the Sponsor prior to the end date of the project.

The requirements of each award vary regarding the availability of no-cost extensions and the time required to request such an extension. The solicitation should contain information on when and how to inform the Federal awarding agency if a no-cost extension is needed. The PI should contact a sponsored programs administrator as soon as it is known that an extension is needed – OSP recommends approximately 90 days before the end date of the project.

The request for a no-cost extension (or notifying the sponsor that this expanded authority is being exercised) should contain the following information:

- The new end date
- Justification for the extension
- A brief statement regarding work progress to date and work remaining to be completed
- An estimate of funds remaining upon the original project end date

11.3 Revisions to the Budget

11.3.1 Re-budgeting

During the conduct of the project, the PI may determine that budget changes are necessary. Many sponsors allow flexibility in how project funds are expended and permit budget changes needed to meet project requirements. Generally, approval must be sought for the transfer of funds from one budget category to another in excess of the percentage allowable (if any) as stated in federal policy or the award document. PIs need to be aware of the specific terms for their grants and when to request prior approval.

PIs should be aware that transferring funds from a category that is exempt from indirect costs into one that is assessed indirect costs (for example, from *Equipment* to *Personnel*) means an indirect charge will be incurred. This must be anticipated in the re-budgeting. Also, when transferring funds to or from salaries, funds must also be transferred to or from fringe benefits as required.

The PI should contact OSP as soon as he or she is aware that a budget modification is necessary. OSP will assist the PI in drafting the modification and submitting it to the sponsor.

11.3.2 Cost Transfers

A cost transfer is the reassignment of expenses to or from a sponsored project(s) after initially being charged to a separate funding source. A cost transfer (or *after-the-fact reallocation*) should occur within a ninety (90) calendar days from the accounting date. The cost transfer must be supported by detailed documentation that explains how the error occurred and that the expense is allowable, allocable, reasonable, and consistently treated. Costs transfers to move off unallowable charges and to move in allowable charges for the purpose of spending project funds are not permitted. The Business Office conducts all cost transfers and maintains cost-transfer documentation.

Cost transfers are highly scrutinized by sponsors and auditors. Questioned cost transfers may result in disallowances of expenses, reduction in funding, removal of the PI, or loss of an award. Frequent errors in the recording of costs raise serious questions about the propriety of project accounting, and may indicate a need for evaluating the internal accounting controls system of the administrative unit (PI's home department) responsible for the sponsored award. PIs are responsible to alert the Business Office as soon as they are aware that a cost transfer is needed.

11.3.3 Supplemental Requests

A supplemental request is a request for additional funding for an awarded project. A supplemental request requires a revised budget with a detailed justification for the request, particularly in view of accomplishing project objectives. Supplemental requests are not usually granted unless there is a significant change in the scope of work that the sponsor has already approved. Further, the availability of supplemental funding is rare. Sponsors generally send out announcements to PIs in the event it is available.

11.4 Changes in the Scope of Work

In general, the PI may make minor changes in methodology, approach, or other aspects of the project objectives without sponsor approval. However, PIs must obtain prior approval from the

awarding sponsor for significant changes in scope, direction, type of service delivery or training, or other areas that affect the objectives or purposes of the approved project. PIs on research grants may make significant changes in methods or procedures that need only be reported to the awarding office in the progress report for the applicable period.

Note: changes in the scope of work or objectives of the program may result in budget or time changes as well.

11.5 Changes in Project Personnel

11.5.1 Withdrawal, Absence, Reduction or Transfer of Key Personnel

An award is based, to a great extent, on the qualifications and proposed level of effort of the PI and key project personnel. The sponsor must be notified if the PI or other key personnel named in the award will:

- Withdraw from the project entirely
- Be absent from the project for any length of time that will prevent project activities from being accomplished (including sabbatical leave)
- Reduce his or her time devoted to the project
- Transfer to another institution

Should a change in PI status be necessitated, written notification must give the details regarding the change. For absences, this should include a general description of the location(s) of the PI during the period; for significant reductions in levels of effort, this should include an explanation for the reduction and proposed alternatives for accomplishing the project objectives. If substitute personnel are proposed, the qualifications of the new personnel should be included.

Should a PI need to withdraw from the project, the department Chair or Dean will identify a permanent replacement or make other recommendations. The written request should include a justification for the change, the curriculum vitae or biographical sketch for the substitute person, and any budget changes necessitated.

PIs must work with OSP to prepare these notifications, and OSP will submit them to the sponsor. If approved by the sponsor, an award synopsis will be issued reflecting the new PI.

If the arrangements proposed by the PI, including the qualifications of any proposed replacement, are not acceptable to the agency, the grant may be suspended and/or terminated. If the PI wishes to terminate the project because he or she cannot make suitable alternate arrangements, the PI should contact their supervisor and OSP immediately. Since most awards are made to the College, not College personnel, OSP is the only department authorized to withdraw from a sponsored award. The sponsor will forward closeout instructions.

11.5.2 Personnel Participating in the Intergovernmental Personnel Act (IPA) Mobility Program

Several agencies encourage and support temporary assignments of personnel between their agency and other qualified institutions under the Intergovernmental Personnel Act (IPA) Mobility

Program when the assignment is for work of mutual concern and benefit. Assignments under the IPA program must be implemented by a written agreement between the agency and the institution. The agreement documents the conditions of the assignment such as job duties, fiscal obligations, and employee benefits, rights and obligations.

PIs involved in the IPA program will need to determine the status of each of their grants or contracts. The PI may handle some projects, but most will need to be reassigned either temporarily or permanently to another PI at the College. This would need to be determined before the IPA agreement is signed; it may also be part of the agreement. In most instances, a PI may submit proposals to the agency where their IPA was held, but may not be a party to any negotiations.

More information about the IPA program can be found at either the US Office of Personnel Management web page at: https://hru.gov/Studio_Recruitment/HT_05_Intergovernmental_Personnel_Act.aspx , or on the NSF web page at www.nsf.gov/careers/rotator/ipa.jsp.

11.6 Changes of Grantee or Sub-Grantee Organizations

11.6.1 Change of Grantee Organization

If a PI accepts a position at another institution, it may be desirable to transfer the legal, technical, and administrative responsibility for an award from one legal entity to another. Such a transfer would most likely occur if the grant award was for research specific to this particular PI (or an individual fellowship), and not for programmatic awards in which the institution has a strong investment. Under most awards, a change of grantee organization may be accomplished if:

- The original grantee has agreed to relinquish responsibility for an active project before the expiration of the approved project period. The project under the same PI may be supported at a new organization for a period up to the remainder of the previously approved project period in an amount not to exceed that previously recommended for total costs for the remaining period.
- The proposed grantee is not a foreign institution or international organization. Transfers of federal grants must take place from one domestic organization to another domestic organization.
- The change of grantee organization request is made prior to the anticipated start date at the new organization and preferably several months in advance. Failure to provide timely notification may result in disapproval of the request or a delay in processing.
- All of the permanent benefits attributable to the original grant can be transferred, including equipment purchased in whole or in part with grant funds. In reviewing a request to transfer a grant, the agency will consider whether there is a continued need for the grant-supported project or activity and the impact of any proposed changes in the scope of the project. A change may be made without competitive review, provided the PI plans no significant change in research objectives and the facilities and resources at the new organization will allow for successful performance of the project.

- The original grantee provides a written statement relinquishing its interests and rights to the grant in accordance with instructions from the awarding office. (Acceptance of a relinquishing statement by the agency does not guarantee approval of a transfer application for the continued funding of a project.)

Note: If these conditions or other programmatic or administrative requirements are not met, the awarding office may require a competitive review or may disapprove the request and, if appropriate, terminate the award.

If approved, the agency will accomplish a change of grantee organization by issuing a revised award to the original grantee, which will reflect the revised budget/project period end dates, deletion of any future-year support, and deobligation of remaining funds, if applicable. (A deobligation of funds will be based on the estimated grant expenditures through the relinquishment date, as determined from the relinquishing statement.) Concurrently, the new grantee will receive a Notice of Grant Award (NOA) reflecting the balance reported on the Relinquishing Statement or, if the change of grantee organization occurs on the anniversary date of the project, the NOA to the new grantee will reflect the direct cost level (plus applicable indirect costs) previously committed. If the financial status report amounts are different than the amounts on the relinquishing statement, the award to the new institution will be adjusted accordingly.

11.6.2 Third-party Agreement Revisions or Additions

11.6.2.1 Third-party Agreement Revisions

OSP will be responsible for revising or creating amendments to subcontracts and subawards. (See Chapter 6, Section 6.3, for definitions.) PI's must inform OSP of the following before the changes can be made:

- Changes in the period of performance
- Changes in the scope of work or main objectives of the project
- Major changes in the budget
- A reduction in the percentage of effort devoted to a project

11.6.2.2 Third-party Agreement Additions

Prior written approval is usually required from the sponsor if the need for a new third-party agreement becomes necessary subsequent to the award on which SLCC is the prime awardee. The recipient's complete budget and technical information will be appended to the PI's proposal. The agreement must be signed by an official authorized to enter into a contractual agreement for the organization. For sole source subcontracts, an explanation of the reason must be submitted. The recipient's proposal will include the following:

- The name and address of the proposed subcontractor
- The technical and administrative contact personnel
- The scope of work to be performed

- The time schedules, with deliverables
- The proposed subcontract budget signed by the OSP director

11.7 Transfer of Property

Property acquired under grants or contracts from agencies that retain title to or reserve the right to transfer title will be transferred when so instructed by the awarding agency. This policy does not apply to supplies and other materials except in isolated and exceptional cases.

When a PI transfers to another institution and the awarding agency transfers related project(s) to the new institution or awards a new contract or grant at the new institution under which the original project will be continued, the College usually retains all grant-acquired equipment to which it has obtained title. However, if the College has no need for the equipment, and it is critical to the project and will relieve the granting agency from purchasing duplicate equipment, the College may authorize transfer of the equipment to the new institution.

When property is obtained for multiple grant use, it is the policy of the College to consider property eligible for transfer only if it derives the majority of its use from the grant being transferred and was originally purchased from that grant.

College property may be transferred from one College department to another, with the written approved agreement of both departments. A department should not charge another department for such equipment because equipment is owned by SLCC, not by a specific department. Reasonable costs incurred in moving the equipment may be charged.

All transfers of property must be approved in advance by the College. The following policies apply:

- All equipment either belongs to SLCC or is held in trust by the College. Equipment purchased on grants and contracts may still be titled to the sponsor agency. When this is the case, the College must obtain sponsor approval for transferring it to another institution.
- Only the Vice President of Business Services is legally authorized to give approval for transferring grant/contract-related equipment to another institution. If appropriate signatures are not obtained, legal action can be taken by the state.
- It is important to begin the approval process early, since it may take time to move the request through the College process.
- Research equipment cannot be transferred to a for-profit institution.

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12 CLOSE-OUT OF THE AWARD

12.1 The Close-out Process

12.1.1 Overview of Close-out

Most projects are required to close 90-120 days after the official project end date. Projects are considered completed or "closed out" after the sponsor receives and approves all reports as required by the terms and conditions of the award. The most commonly required reports are:

- A final **technical** report submitted by the PI
- A final **financial** report submitted by the Business Office upon the certification of expenditures by the PI
- A final **invention or patent** report submitted by the PI
- A final **property** report submitted by the Business Office or OSP upon certification of Facilities or the Business Office.

A copy of the final technical report and any other final reports sent by the PI directly to the sponsor must also be forwarded to OSP unless they are submitted using sponsor electronic systems to which OSP also has access to (such as Fastlane or Research.gov). This will facilitate post award audits and minimize requests to the PI and department staff for evidence that reports were submitted.

When necessary, a request for an extension of time to complete the project objectives (not solely to spend project funds) may be submitted by following the guidelines of the awarding entity. The application for an extension is discussed in Chapter 11, section 11.2. Requests for extensions, however, should be initiated long before the close-out date.

A timeline to assist PIs in the closeout process is provided in Section 12.7.

Note: If an extension has been requested, the PI should prepare to close-out the project until an extension is officially granted.

12.1.2 Failure to Close-out Properly and On Time

If the close-out deadline is not met on time with all final reports approved, the College, as the awardee, is considered to be in non-compliance. A delay in processing of expenses or drawing down funds may result in the sponsor refusing to reimburse for the charges. A late submission of a financial report can cause denial in further grant requests from a sponsor.

12.2 Final Reports

Final reports are usually due within 90 calendar days after the expiration or termination of the award. Failure to comply in submitting complete reports on time may result in losing future funding or the final payment. PIs are expected to be familiar with the requirements for reporting performance to their grantor.

12.2.1 Final Financial Report

A close out period is given to allow finalization of all financial processes, including submitting the report and any required revisions. The process takes time and should not be postponed until the last minute. *This period is outside the period of performance and does not allow the PI to spend down funds.* However, it is understood that charges incurred towards the end of the performance period may post after the end date, although they were incurred during the period of performance. *These end-of-performance period charges may be subject to review.*

The final financial report, as with all financial reports, is prepared by the Business Office (with the assistance of the PI) and signed by one of its fiscal officers. A financial report without the signature of an authorized Business Office employee will not be considered “official.” The Business Office will submit the final financial report to the sponsor, and provide copies to the PI and OSP.

12.2.2 Final Program Performance Report

The final program report should present progress made toward the project goals, objectives, and outcomes. If any targets were not met, the report should include an explanation of what was accomplished and why targets were not met. The report may present evaluation analysis from the external evaluator. The report should describe all project deliverables, as well as other commitments made such as institutionalization and dissemination of the project. All information reported should be true and accurate to the best of the PI’s ability.

If project outcomes are significant different from what was projected or promised in the grant, there may be significant consequences to the PI and the College. These include repayment of grant funds, ineligibility to apply or be competitive for future awards, and negative impacts on the College reputation. PIs must be familiar with sponsor’s expectations and begin addressing issues around project outcomes *well before* the project ends.

Any project deliverables that have not been submitted previously should be submitted by the PI at the time of the final program report.

12.2.3 Other Final Reports

Various sponsors require other types of reporting, such as Inventions, Equipment, Cost Share, etc. Any real property acquired with Federal funds or received from the Federal Government must be accounted for in accordance with Circular A-133, Sections .31 to .37. This information and the time frames for submission should be available in the award notice, in the sponsor’s manual, or on its website and may require the signature of the PI as well as the signature of the OSP Director.

Note: The PI should refer to the award documents to see when these reports are due; they may or may not be in concert with the closeout of the award.

12.3 Final Payment

12.3.1 Cost Reimbursable

Except when an extension or other exception has been authorized, all obligations incurred during the awarding period must be liquidated within 90 calendar days after the budget period or the day of completion as stated in the terms of the award. An unobligated balance thereafter cannot be claimed, and if either advanced or paid must be promptly refunded to the grantor. The same applies if a later refund, rebate, or credit is applied to the grant account.

Some sponsors require the PI to submit their final report before issuing final payment. If the final report indicates that the scope of work has been completed, the sponsor will allow the PI to submit a final invoice for the outstanding funds. Typically, the sponsor requires the PI to submit the final invoice within a specified time period after the award period ends.

12.3.2 Fee for Service

Services performed during the award should be billed for during the close out period. Because services are often performed through the last day of the award period, careful planning and coordination with the Business Office is required to ensure that final invoices are sent promptly. Invoices sent after the close out period will not be paid.

12.3.3 Fixed Price

The grantee is entitled to receive a lump-sum of money provided the project has met its performance standards. If all revenues have been received, and unless an extension is authorized, at time of termination, the direct cost portion of an unobligated balance will remain in the grant index but will no longer be subject to the restrictions and conditions of the grant. The PI or Department can use the funds as needed but must comply with College policies and procedures for unrestricted accounts.

Closing a fixed-price award will include the following:

- The PI has notified OSP and the Business Office that the project has been completed and should be closed.
- The Business Office working with the budget center manager will deposit the residual direct cost revenue to the grant index and the indirect cost revenue will be distributed normally.
- The grant index will remain open as long as there is a balance in the account.

12.4 Final Audit

A final project audit may be conducted by the sponsor after the project ends.

12.4.1 Audit Disallowances

All direct cost funding will be subject to audit. The auditor shall determine whether any of the following have occurred:

- The amounts reported as expenditures were for disallowable services.
- The records show that those who received services or benefits were not eligible to receive them.
- The cost share or matching requirements, levels of effort and earmarking limitations were not met.
- Reports and claims for advances and reimbursement contain information that is not supported by books and records from which the basic financial statements have been prepared.
- The amounts claimed or used for matching were not in accordance with cost principles and the sponsor's policies and procedures.

12.4.2 Subsequent Adjustments

The material findings of noncompliance will include:

- The number of noncompliance items
- The dollar amount of each noncompliance item
- The recommendations for necessary corrective action
- The auditors will comment on action taken for prior findings.

Resolution of audit findings will be the responsibility of the College and the sponsor. Corrective action should proceed as rapidly as possible.

12.5 Over-expenditure

If there is any expenditure over the project budget, after the project end-date, or that are not allowed by the sponsor, the department and/or PI will be responsible to make up the amount. If it becomes necessary, the Business Office will contact the specific department chair or dean to coordinate the use of other account funds to correct the problem by transferring the remaining expense to another index. Unless supplemental funding is awarded, overdrawn balances must be moved off within the 90-day liquidation period.

In all instances, the PI will be kept apprised of the final disposition of project accounts.

12.6 Record Retention

12.6.1 Federal Requirement for Record Retention

Record retention is a government requirement for grants and contracts. Federal Acquisition Regulation (FAR) Part 52.215-2 stipulates that contractors must retain records and make them available for audit for three years after the final payment. OMB 2 CFR 200 subpart D stipulates that all records pertinent to an award must be retained for three years following the final expenditure report.

12.6.2 SLCC Policies for Record Retention

OSP, in conjunction with the Business Office, retains records for all grants, contracts, and cooperative agreements for three years in accordance with the College fiscal year close out. However, it is necessary for the Department to retain certain records for management purposes. The primary use of such records is to determine that all charges to a project are in fact applicable to that project.

Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of at least 3 years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. The only exceptions are the following:

- If any litigation, claim or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- Records for real property and equipment acquired with federal funds shall be retained for 3 years after final disposition.
- When records are transferred to or maintained by the sponsor, the 3-year retention requirement is not applicable to the recipient.
- Copies may be substituted for originals if authorized by the federal awarding agency.

The following applies to indirect proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates):

- If submitted for negotiation, the 3-year retention period for its supporting records starts on the date of such submission.
- If not submitted for negotiation, the 3-year retention period for the proposal, plan or other computation and its supporting records starts at the end of the fiscal year (or other accounting period) covered by the proposal or plan.

PI Instructions for record retention and destruction are below.

Instructions

Record Retention and Destruction

8. Work with the assigned Grant Officer to determine when a project file will be archived (usually 90-120 days after submission of the final report)
9. Work with the Grant Officer to identify which programmatic documents must be retained and provide them to OSP
10. Determine if electronic or physical retention or both is necessary
 - a. If physical retention is not necessary, work with the Grant Officer to destroy physical files once electronic copies have been made
11. Ensure you can access the project record once the Grant Officer has created it and provided its location
12. Review the project record to determine that the required programmatic records are included (if not, inform the Grant Officer).
13. Note the length of the retention period
14. When the retention period is over, the Grant Officer will inform the PI in writing that the record is scheduled for destruction. The PI must file an objection in writing within 15 days of receipt of the message.
 - a. Work with the Grant Officer to resolve disputes concerning destruction, if needed
15. Retain a copy of the destruction certificate once it is provided by the Grant Officer.

12.7 Timeline to Facilitate Smooth Close-out

Time from Project Expiration	Suggested Actions
1 year	Review project budget and technical progress. Review close-out guidelines. Hold meeting with key stakeholders to scope and coordinate final activities. Can SOW be completed and budget spent appropriately in time remaining? Will a no-cost extension be needed? Identify technical or budget actions that can only be accomplished at a specific time during the year.
9 months	Review budget and technical progress. Ensure invoices for prior project activities have been sent. Contact subawardees for invoicing.
6 months	Review budget and technical progress. Review regulations for no-cost extension procedures if needed.
3 months	Contact OSP and the Business Office to coordinate final close-out activities. Hold meeting with key stakeholders to coordinate final close-out activities. Prepare and submit no-cost extension. Review HR policy for project personnel that will be laid off.
1 month	Begin preparing final report. Ensure invoices for project activities have been sent. Contact subawardees for final invoicing.
Last day	Submit final invoices.
90 days after	Submit final reports. Fill out final effort reporting forms. File all award documents.

APPENDIX A: TABLE OF ACRONYMS

BAA	Broad Agency Announcement
CAS	Cost Accounting Standards
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
COI	Conflict of Interest
Co-PI	Co-Principal Investigator
CV	Curriculum Vitae
DC	Direct Costs
F&A	Facilities and Administration
FAR	Federal Acquisition Regulations
FERPA	Family Education Rights and Privacy Act
FTE	Full-Time Equivalent
FWA	Federal Wide Assurance
GRAMA	Government Records Access and Management Act
HIPAA	Health Insurance Portability and Accountability Act
HR	Human Resources
ICR	Indirect Cost Recovery
IDC	Indirect Costs
IP	Intellectual Property
IPA	Intergovernmental Personnel Act
IRB	Institutional Review Board
IT	Information Technology
MTDC	Modified Total Direct Costs
NACUBO	National Association of College and University Business Officers
NOA	Notice of Award
OMB	Office of Management and Budget
PA	Program Announcement
PAF	Personnel Action Form
PI	Principal Investigator
RFA	Request for Application
RFP	Request for Proposal
RSS	Rich Site Summary
SGA	Solicitation for Grant Applications
SLCC	Salt Lake Community College
OSP	Office of Sponsored Projects
TDC	Total Direct Costs

Federal Agency Acronyms

AFOSR	Air Force Office of Scientific Research
ARO	Army Research Office
BLM	Bureau of Land Management
CDC	Centers for Disease Control and Prevention
COS	Community of Science

DARPA	Defense Advanced Research Projects Agency
DEAR	Department of Energy Acquisition Regulations
DFAR	Defense Federal Acquisition Regulations
DoED	Department of Education
DHHS	Department of Health & Human Services
DOC	Department of Commerce
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of the Interior
DOJ	Department of Justice
DOT	Department of Transportation
EHS	Environmental Health and Safety
EPA	Environmental Protection Agency
ERA	Electronic Research Administration
FDA	Food & Drug Administration
NACUBO	National Association of College and University Business Offices
NAS	National Academy of Science
NASA	National Aeronautics and Space Agency
NCI	National Cancer Institute
NCURA	National Council of University Research Administrators
NIH	National Institutes of Health
NIMH	National Institutes of Mental Health
NEH	National Endowment for the Humanities
NEA	National Endowment for the Arts
NRC	National Research Council
NSF	National Science Foundation
OMB	Office of Management and Budget
OSHA	Occupational Safety and Health Administration
PHS	Public Health Service
SAMHSA	Substance Abuse and Mental Health Services Administration
SBA	Small Business Administration
SBIR	Small Business Innovation Research program
STTR	Small Business Technology Transfer program
USDA	United States Department of Agriculture
USGS	United States Geological Survey

APPENDIX B: GLOSSARY OF TERMS

Sponsor: The organization to which an application is made for support of a sponsored project.

Signature Official (or Signatory): The President of the college or the Director of the Office of Sponsored Projects are the only authorized signatories in executing an agreement or proposal for a sponsored project. Once the account is established the PI is the authorized signer and may authorize other persons to spend funds on their project.

Budget Period: Inclusive dates of the sponsored project which are specified by the agency during which project funding may be expended; may or may not be consistent with the project period. (p. 62)

Cash Contributions: Actual cash contributions directly benefiting and specifically identifiable to a project.

Conflict of Interest (COI): any outside activity, commitment, or interest that has the potential to adversely affect, compromise, or be incompatible with the obligations of an employee to the College or to widely-recognized professional norms

Consultant Services: Payments to individuals for professional services who are not College employees. (p. 38)

Contract: A document of agreement between a sponsor and the College by which the sponsor agrees to pay costs incurred for specific services or research goals. (p. 50)

Cost Share: The portion of project costs which are not borne by the sponsor. The term cost sharing is used when the sponsor encourages the College to fund some project activities. The term matching is used when the sponsor is required by statute to have the College fund some project activities. However, matching and cost sharing are usually used interchangeably. (p. 41)

Direct Costs: Those costs that can be identified specifically with a particular sponsored project relatively easily with a high degree of accuracy. (p. 37)

Effort: The total activity or work for which an employee is compensated by the College.

Encumbrances: Unliquidated commitments or obligations against the account; those financial commitments made against the account which have not yet been paid.

Equipment: An article of nonexpendable tangible personal property having a useful life of two (2) years or more, and an acquisition cost of \$5,000 or more per unit. Included in the net invoice price is the cost to make it usable for the purpose for which it was acquired.

End or Expiration Date: The date signifying the end of the current budget period, as indicated on the award document, after which the College does not have authority to obligate project funds.

Fabricated Equipment: Equipment fabricated from component parts, which for each unit has a useful life of two (2) years or more and the net acquisition cost is \$5,000 or more.

Facilities and Administrative (F&A) Costs: See **Indirect Costs**.

Fixed-Price Award: This is an agreement in which the College guarantees to deliver a product or perform the work within the specified period at a fixed price agreed upon in advance, and payable regardless of actual costs. (p. 97)

Fringe Benefits: Contributions made by the College on behalf of the employees including such employee benefits as worker's comp, health insurance, and retirement. (pp. 37, 69)

Grant: A type of agreement between the sponsor and the College to carry out approved activities. A grant is used whenever the sponsor anticipates no substantial programmatic involvement with the College during the performance of the activities. (p. 49)

Index Number: The financial record established by the Business Office to provide current information on obligations, revenue and disbursements of a project. This is also referred to as budget number, account number or department/project number. (p. 61)

Indirect Costs: Those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular project.

Indirect Cost Rate: See **Negotiated Facilities and Administrative Rate**

In-kind Contributions: The value of non-cash contributions, which may be in the form of property, goods, or services directly benefiting and specifically identifiable to a project. (p. 41)

Leverage: The value of other resources the college brings directly to bear on the success of the project, such as the use of existing student services, data systems, facilities or other resources that multiply the outcome of the project without incurring direct costs to the program.

Negotiated Indirect Cost Rate: The ratio, expressed as a percentage, of the total indirect cost to the direct cost base (modified total direct costs). This rate is currently 26% of total modified direct costs. (See *Modified Total Direct Costs* below.)

No-Cost Extension: Extension to a project's period of performance that does not include a request for additional money from the sponsor.

Notice of Award: The legally binding document sent by the sponsor that notifies the College that a proposal or grant application has been awarded. (p. 61)

Principal Investigator (PI): The designation of a College employee who holds responsibility for a project. (p. 9)

Program Income: Gross income earned by the College that is directly generated by a supported activity or earned as a result of the project. (p. 72)

Subaward: An agreement issued under an assistance mechanism by SLCC to another organization to perform the scope of work on a grant awarded to SLCC (prime contractor). Subawards are established for the period authorized in the sponsor's award notice, typically in one-year increments, with the terms and conditions passed on from the sponsor award. (p. 46)

Subcontract: A contract issued under an acquisition mechanism by another organization (prime contractor) to SLCC to perform a specific scope of work and/or deliver specified goods and services on a grant awarded to the prime contractor. (p. 47)

Modified Total Direct Costs (MTDC): Consists of all salaries and wages, fringe benefits, materials, supplies, services, travel and sub-grants and subcontracts up to the first \$25,000 of each sub-grant or subcontract (regardless of the period covered by the sub-grant or subcontract). It excludes equipment, capital expenditures, charges for patient care, student tuition reimbursement, rental costs of off-site facilities, scholarships and fellowships as well as the portion of each sub-grant and subcontract in excess of \$25,000. See the SLCC Indirect Cost Rate Agreement located on the OSP website. (p. 41)

APPENDIX C: REFERENCE MATERIALS

Internal Approval Forms

Available on the OSP website under Process and Forms.

Budget Templates

Available on the OSP website under Internal Resources.

IRB Forms

Available on the SLCC Institutional Research and Reporting website.

DHHS Negotiated Indirect Cost Rate Agreement

Available on the OSP website under Internal Resources.

Grant Index Request Form and CAS Disclosure

Available on the Business Office website.

Uniform Guidance (2 CFR Part 200)

Available at: <http://www.ecfr.gov/cgi-bin/text-idx?SID=ed3db73ef8b3f4399885b904c6dd13d1&mc=true&node=pt2.1.200&rgn=div5>

OSP can also provide a desk reference of the Uniform Guidance at no charge. Request a copy by emailing us at osp@slcc.edu.

APPENDIX D: PI INSTRUCTIONS and LOCATIONS

<u>Location</u>	<u>Instruction</u>
3.1.2	Conflict of Interest
5.2.2	Internal Approval Process: Grants <\$25,000
5.2.3	Internal Approval Process: Grants ≥\$25,000
5.5.6	Creating a Project Budget
7.2.1	Accepting a Prime Award & Executing Grant Contracts
7.2.3	Issuing Third-Party Agreements
7.2.3	Accepting a Third-Party Agreement
8.1.4	Grant Index Set-Up
12.6.2	Record Retention and Destruction

Instructions Conflict Of Interest

6. All personnel working on sponsored projects must complete training/instruction on COI as provided by OSP
 - a. Sponsored Projects Handbook, Section 3.1
 - b. Grant Administration Training Series: *The Sponsored Projects Handbook and Compliance Responsibilities*
7. Personnel must review project activities to determine if a COI may or does exist
8. PI's must complete the PI Assurance Form before submitting a proposal
9. Personnel must report potential or actual COI according to SLCC policy*
 - a. File a full disclosure of the potential or actual conflict, in writing, to supervisor with a copy to the associated Vice President and OSP (osp@slcc.edu)
 - b. OSP will review sponsor requirements and work with personnel to meet requirements
10. PIs must ensure that personnel working on their projects have received COI training

*OSP, Supervisors, and HR work together to make COI determinations involving sponsored projects.

Instructions

Internal Approval Process: Grants <\$25,000

Pre-Award Assurance Form

7. Review the form and determine if the required information has been identified, i.e. do you know your budget detail?
8. Work with your assigned Grant Officer to complete the form, except for the signature fields. The budget categories on the form may not align with the grant application budget form. Your Grant Officer will help you work through this.
9. Send the form to your Grant Officer for final review before obtaining signatures.
10. Once your Grant Officer has reviewed the form, obtain signatures through the VP. The form is made for electronic signatures, but manual signatures are accepted.
11. No later than three business day before the submission deadline, return to the Grant Officer to obtain the final signature: The Director of Sponsored Projects.
12. The Grant Officer will send you a copy of the fully executed form.

Proposals must not be submitted before this form is complete.

Post-Award Assurance Form

1. Review the notice of award or grant contract.
2. Work with your assigned Grant Officer to complete the form, except for the signature fields.
3. Send the form to your Grant Officer for final review before obtaining signatures.
4. Once your Grant Officer has reviewed the form, obtain signatures through the VP. The form is made for electronic signatures, but manual signatures are accepted.
5. No later than 10 business days after receipt of the notice of award, return to the Grant Officer to obtain the final signature: Office of Sponsored Projects.
6. The Grant Officer will send you a copy of the fully executed form.

Awards will not be accepted and grant contracts will not be signed until after this form is complete.

Instructions

Internal Approval Process: Grants \geq \$25,000

Project Assessment and Permission to Proceed

8. Read the form instructions so you know how to correctly complete the form.
9. Review the form and determine if the required information has been identified.
10. Work with your assigned Grant Officer to complete the form, except for the signature fields.
11. Send the form to your Grant Officer for final review.
12. Obtain the first three signatures. The form is made for electronic signatures, but manual signatures are accepted.
13. Return to the Grant Officer to obtain the remaining applicable signatures.
14. The Grant Officer will send you a copy of the fully executed form.

Permission to Submit

7. Review the form and determine if the required information has been identified.
8. Work with your assigned Grant Officer to complete the form, except for the signature fields.
9. Send the form to your Grant Officer for final review.
10. Obtain the first signature. The form is made for electronic signatures, but manual signatures are accepted.
11. Return to the Grant Officer to obtain the remaining applicable signatures.
12. The Grant Officer will send you a copy of the fully executed form.

Proposals must not be submitted before this process is complete.

Instructions

Creating a Project Budget

OSP strongly recommends working closely with the Grant Officer on all steps to expedite the process and ensure accuracy

10. Read the budget solicitation requirements
11. Identify a budget template; OSP has several if needed
12. Identify direct costs associated with the project
 - a. Personnel
 - b. Travel
 - c. Supplies and Materials (items less than \$5,000)
 - d. Equipment (items more than \$5,000)
 - e. Participant support (stipends, scholarships, etc.)
 - f. Contractual (consultants, vendors, subawards)
 - g. Other
13. Contact the Budget Office to obtain exact compensation amounts for existing positions.
14. Use the Human Resources Talent Management Plan or Hourly Salary Schedule to determine salary classifications for new positions. Use the Grant Salary and Benefit guide (OSP website, <http://www.slcc.edu/osp>) to determine benefits for new positions.
15. Include indirect costs (SLCC has a federally negotiated rate of 26% of modified total direct costs). These costs must be included.
16. Include cost share/matching **only if required by the sponsor**
17. Fill out or assist OSP to complete the applicable budget template
18. When the budget is final, enter the budget into the sponsor application.

7.2.1 Accepting a Prime Award & Executing Grant Contracts

Instructions

Accepting a Prime Award and Executing Grant Contracts

8. Read the Notice of Award (NOA) and all associated documents sent by the sponsor
9. Determine if the award can be completed as outlined in the NOA
10. If changes to the award are needed, send these to OSP who will negotiate with the sponsor
11. For grant contracts:
 - a. OSP is responsible to route contracts through the contract review process
 - b. PIs are responsible to respond to or approve comments by Risk Management or Legal after they have completed their review (OSP will send comments to the PI)
12. Review and approve final award or contract language
13. Sign the programmatic portions of the contract, if applicable
14. Begin work immediately unless it is determined that the award will not be accepted

7.2.3 Issuing Third-Party Agreements

Instructions

Issuing Third-party Agreements

9. Review prime award to determine if subawards are allowed
10. If required, work with your Grant Officer to request permission from the sponsor to issue agreement
11. Obtain subrecipient's statement of work and budget if it wasn't provided during proposal development; provide to Grant Officer to put into agreement template
12. Ensure sponsor approval is obtained and the prime award is finalized. **It is illegal to contract with subrecipients before the prime award is fully executed.**
13. Review agreement; Grant Officer will send it to subrecipients
14. Review changes requested by the subrecipient; OSP will negotiate with subrecipient on behalf of the PI and College
15. Work with the Grant Accountant to make arrangements regarding payment to the subrecipient
16. Keep a copy of the fully-executed agreement

Instructions

Accepting a Third-party Agreement

8. Read the agreement and all associated documents sent by the prime recipient
9. Identify, if any, what documents are being requested by the prime recipient
 - a. Often the prime recipient will request a new scope of work and budget to supplement what is in the prime award.
 - b. PIs are responsible to provide all programmatic documents, including the scope of work and budget.
 - c. OSP is responsible to provide compliance or assurance documents.
10. If the award has changed from the original proposal, determine if the work now being requested can be accomplished in the parameters provided; identify changes, if needed.
11. Send documents or changes to OSP who will provide them to or negotiate with the prime recipient
12. Before finalizing an agreement:
 - a. OSP is responsible to route agreements through the contract review process
 - b. PIs are responsible to respond to or approve comments by Risk Management or Legal after they have completed their review (OSP will send comments to the PI)
13. Review and approve final agreement
14. Sign the programmatic portions of the agreement, if applicable

Instructions Grant Index Set-Up

16. Review the NOA and associated documents for budget information.
17. Identify the grant accountant assigned to the project (sent via email to the PI by the Business Office)
18. Work with the grant accountant to complete and submit the Grant Index Request/Budget Authorization form. Named the "Purple Sheet", this is located on the Budget Office website.
19. If the Business Office does not provide the new index within 14 days, follow-up with the grant accountant to verify that the account has been established and obtain the new index
20. Obtain Banner access and attend Banner training, if needed
21. Identify and complete any budget items that need immediate attention
22. Work with the grant accountant to track and account for grant funds, including the submission of required periodic and annual fiscal reports to the sponsor, until the project closes

Instructions Record Retention and Destruction

23. Work with the assigned Grant Officer to determine when a project file will be archived (usually 90-120 days after submission of the final report)
24. Work with the Grant Officer to identify which programmatic documents must be retained and provide them to OSP
25. Determine if electronic or physical retention or both is necessary
 - a. If physical retention is not necessary, work with the Grant Officer to destroy physical files once electronic copies have been made
26. Ensure you can access the project record once the Grant Officer has created it and provided its location
27. Review the project record to determine that the required programmatic records are included (if not, inform the Grant Officer).
28. Note the length of the retention period
29. When the retention period is over, the Grant Officer will inform the PI in writing that the record is scheduled for destruction. The PI must file an objection in writing within 15 days of receipt of the message.
 - a. Work with the Grant Officer to resolve disputes concerning destruction, if needed
30. Retain a copy of the destruction certificate once it is provided by the Grant Officer.

APPENDIX E: ANSWERS TO FREQUENTLY ASKED QUESTIONS

1. What does the Office of Sponsored Projects (OSP) do?

OSP provides support throughout the life of all publically-funded sponsored projects to college personnel and partners. This includes assistance with proposal development, submission, accepting/negotiating awards, managing awards, and project close-out. OSP is responsible to provide expert regulatory and grant administration guidance, oversee compliance, provide infrastructure for project activities, guide Principle Investigator's (PI) on project strategy/management, negotiate with sponsors, retain project records, and facilitate the internal approval process. OSP has authority to sign sponsored projects, negotiate with sponsors (the funding source), accept awards, and withdraw/decline projects.

2. Who can sign sponsored project applications and contracts?

OSP is the signatory authority for all sponsored projects at the College, which means only OSP is authorized to sign sponsored projects. College faculty and staff should NOT sign sponsored projects. In doing so, they assume significant personal liability and negate the obligation of the College to provide support for the project.

3. What is a Sponsored Project?

Sponsored Projects include grants, contracts, designations, waivers and other externally-funded or externally-bestowed instrument granted to an institution (not an individual).

4. What is a Grant?

A grant is a source of funding that does not have to be repaid but is conditional upon attainment of specific objectives and outcomes. Grants are also subject to a large number of regulations, which must be adhered to by the entity receiving the grant.

5. What is a Principal Investigator (PI)?

A principal investigator is the leader on a sponsored project and is ultimately responsible for all aspects of project performance and compliance. The PI may or may not be paid by the sponsored project.

6. What is the PI's role?

The PI is responsible to oversee all aspects of the grant, ensure project outcomes are met, ensure work is done on the project regardless of staffing levels, and follow internal and external grant regulations. The PI has the authority to enlist the resources necessary to accomplish the project outcomes, including those resources outside the PI's institutional jurisdiction.

7. How are personnel costs calculated in a sponsored project budget?

The Budget Office, in partnership with OSP and HR, has developed a template to help PI's calculate personnel costs accurately. Costs must be calculated according to College policy; thus the PIs are strongly encouraged to work with OSP and use the template to calculate costs. The template is available on the OSP website: www.slcc.edu/osp.

8. Where do I find grant and other sponsored project opportunities?

OSP subscribes to a funding database: KWEST. SLCC personnel can access portions of the data base at: <http://kwest.moderas.org/login.jsp>. For full access, contact OSP and we will provide a login. All federal agencies and many state and local entities have list serves that send out emails listing opportunities. Individuals can sign-up to receive updates (a list of agency links are located on the OSP website, www.slcc.edu/osp). Grants.gov also provides email updates. Sign-up by going to grants.gov/manage subscriptions.

You can also contact OSP for guidance to resources that are specific to your area of interest.

9. What is the difference between a public grant and a private grant? Which types of grants does OSP assist with?

Public grants are funded by government sources. Private grants are funded by non-government sources (businesses, non-profits, etc.). OSP handles all public grants, and private grants that are subject to public grant regulations. The Development Office oversees private grants that are not subject to public grant regulations.

10. What are the reporting requirements for grants?

Grant reporting requirements are different for each award/project. They can be found in the notice of award, accompanying funding documents, regulatory requirements and other laws and statutes. There are usually two types of reports - Programmatic and Financial. Reports can be electronic sponsor specific platforms or simple word processing documents sent via email. It is important to know what kind of reports are required, the information needed for them, due dates, the mechanism to report and its delivery system. OSP is happy to help PIs identify and navigate the reports required for their project. Financial reporting is overseen by Business Office grant accounting staff.

11. What grant amounts are typically available for my type(s) of project?

Funding amounts vary widely depending on the funder, type of funding and project. It can be as little as \$250 or as large as several million. Contact OSP office to discuss your funding needs and funding options.

12. What can and can't be paid for with grant funding?

Grant funding supports activities that are 1) **reasonable** (would a reasonable person determine that the cost is necessary for this project), **allowable** (does the sponsor allow the cost), **allocable** (can the cost be clearly linked to project activities). Attempting to use public funding for activities that do not meet these criteria can jeopardize funding for the PI, the project, and the College. Specific guidance on costs is located in the solicitation, sponsor guidelines and other regulations. PIs are encouraged to read these guidelines and contact OSP with questions. Cost regulations for federal grants are located at:

<http://www.ecfr.gov/cgi-bin/text-idx?SID=0a719959162a4631326863a380b7a838&mc=true&node=sp2.1.200.e&rgn=div6>

13. Can I submit a grant on my own?

No. Per College policy, all grants must be routed through OSP. OSP will work with PIs to review and submit the proposal. Most grant applications require approval by the authorized signatory. OSP is the authorized signatory for all sponsored projects. A master list of Authorized Signers for College Contracts and Agreements can be located on the college website (currently:

<http://www.slcc.edu/businessoffice/docs/SignatoryAuthorityMasterList062915.pdf>). In some situations, PIs may submit the grant but only after it has been reviewed by OSP and received internal approval.

14. What help is available to PIs to write grants?

OSP does not write grants for PIs; however they provide extensive guidance, review, and editing support if requested. Some PIs at the College hire consultants to assist with the writing process, find a grant-writing mentor or support team, or attend grant writing classes. OSP is in the process of developing an internal grant writing course. Until that time, OSP has compiled a list of quality grant writing resources. Grant consultants and training can vary widely in content and quality. PIs are encouraged to contact OSP for feedback if they have identified a specific training they are interested in that is not listed below.

- National Science Foundation Guide for Proposal Writing: provides guidance for writing grants for NSF; http://www.nsf.gov/pubs/2004/nsf04016/nsf04016_1.htm
- University of Utah Research Administrative Training Series: local 2 hour courses on a wide-variety of grant administration topics. Classes are \$25 for non-university employees. Some courses are heavily geared toward specific practices at the University, and are not recommended for SLCC employees. <https://education.research.utah.edu/>
- Foundation Center: provides a brief outline of how to structure a grant proposal, and provides general descriptions of what proposal sections should contain. <http://foundationcenter.org/getstarted/tutorials/shortcourse/>
- Management Concepts: provides intensive in-person or online courses on a variety of grant topics, www.managementconcepts.com; see specifically, “How to prepare the Application Budget,” and How to Write the Application Narrative.”

15. Is there a list of PIs at SLCC that have a history of success with grants?

Currently there is not a list of PIs that OSP maintains that shows PIs who have been successful in receiving grants. OSP has recently purchased a database that will be able to provide this information for future projects. For past projects, OSP can provide references based on project type, i.e. if a PI is interested in a Department of Labor grant, OSP can refer them to another PI who received a DOL grant.

16. When do I submit my proposal application to OSP for review before the submission deadline?

For proposals \$25,000 and over, the internal approval process must be started at least two weeks before the submission deadline. For proposals below, \$25,000, the internal approval process must be started at least one week before the submission deadline. The internal

approval process is the minimum requirement for submission. The PI must work with OSP to determine other review needs their proposal has before it is submitted.

17. How do I amend a subaward or contract?

Contact OSP. Changes to sponsored projects must be reviewed by OSP **before** they are submitted to the sponsor. OSP provides expertise and amendment templates to conduct this process. Submitting official documents to the sponsor without OSP approval can jeopardize sponsor relationships and undermine SLCC's ability to comply with regulations. Negotiation of or requesting changes to an award from the sponsor is a function of OSP not the PI. OSP conducts negotiations or requests changes on behalf of the institution, including the PI.

18. I've received a grant. What is the next step?

If you have received the notice of award directly, send the notice to OSP immediately. Because proposals are submitted, and awards are granted to the College and not individual PIs, only OSP personnel are authorized to accept grants and execute contracts on behalf of the College.

- OSP will review and, as appropriate, negotiate the terms and conditions of the award on behalf of the College and the PI. The grant will receive an index number in Banner. The Director will then assign a grant officer who reviews reporting requirements with the Principal Investigator and Financial Services.

19. How do I set up an index for my grant?

PIs should work with their assigned Grant Accountant in the Business Office to complete a "Request for Grant Index/Budget Authorization" (Purple Sheet) located on the Budget Office website. Grant Accountants are assigned to projects when the notice of award is received.

20. What if I want to do a project involving research on human subjects?

Most sponsored projects involved some type of research. There are regulations that govern the participation of human subjects in research. PIs with projects that involved human subjects or sensitive human subject data must contact the Institutional Review Board (IRB) at the College to determine if their project requires review. The IRB will ensure that research conducted at the College remains in compliance with the Federal guidelines that protect research participants and their personal data and/or information.

<http://www.slcc.edu/ir/irb.aspx>.