

LANGSTON UNIVERSITY
HANDBOOK FOR SPONSORED RESEARCH
&
GRANT AND CONTRACT ACCOUNTING



LANGSTON
UNIVERSITY

Approved by:
The Board of Regents for the Oklahoma Agricultural and Mechanical Colleges
&
Oklahoma State Regents for Higher Education Legal Council
March 2017

Langston University
Langston, Oklahoma 73050

TABLE OF CONTENTS

PRE-AWARD ADMINISTRATION

Introduction.....	5
Principal Investigator	6
Individual Awards.....	6
Proposal Submission by Adjunct University Professors	6
Proposal Preparation.....	7
Proposal Types.....	7
Proposal Preparation Guidelines.....	7
Pre-Qualification of Sub-Recipients	8
Pre-Proposal Process.....	8
Notice of Intent to Submit to the Office of Sponsored Programs.....	8
Obtain Institutional Review Board IRB Approval.....	9
Animal Care and Usage	9
Proposal Development.....	10
Proposal Content.....	10
Cover Sheet	10
Table of Contents.....	10
Project Abstract.....	10
Project Description.....	10
Evaluation	11
Budget and Budget Justification	11
Appendix.....	11
Compliance and Assurance Forms.....	11
The Proposed Budget.....	12
Personnel/Salaries and Wages	12
Student Support.....	12
Fringe Benefits.....	13
Travel	13
Supplies and Materials.....	13
Equipment.....	13
Construction, Alterations and Renovations	13
Indirect Cost.....	13
Cost Sharing/Matching Considerations	14
Consultants.....	14
Other	14
Langston University Official Approval/Authorization Process.....	14
Proposal Authorization	14
Overview of the Proposal Routing Process	15
Submission of Proposals.....	16

POST-AWARD ADMINISTRATION

Financial Administration	17
Auditors.....	18
Financial Statement.....	18
Financial Reporting.....	18
Advance Account.....	18
Using Advance Accounts	19
Budgets & Allowable Cost	19
Direct Costs	19
Proportional Benefit of Direct Cost	20
Salaries.....	20
Fringe Benefits.....	21
Equipment.....	21
Materials and Supplies	22
Travel	22
Foreign Travel.....	23
Participant Cost	23
Publication Cost.....	23
Consultants.....	24
Sub-recipient	24
Other Direct Costs	24
Indirect Cost.....	24
Cost Transfer.....	25
Pre-award Cost	25
Error Correction	25
Cost Sharing.....	26
Subrecipient Monitoring	27
Compensation.....	29
Hiring Personnel	29
Time and Effort Reporting.....	29
Administrative and Clerical Salaries on Federal Awards	29
Employee Payment for other than Regular Assignments	30
Faculty & Staff Compensation from Sponsored Projects Policy.....	31
Student Stipend and Tuition Remission Payments	33
Compliance	34
Release Time.....	34
Intellectual Property	34
Participation Agreements.....	35
Publications	35
Rights to Results of Sponsored Research Projects or Programs	35
Open Records	36
Drug-Free Workplace	37
Conflict of Interest	37
Records and Documents Retention, Security, and Control	38

Complaints of Scientific Misconduct	39
International Projects Guidance	39
Distinguishing between, gifts, grants, and contracts	41
Grant Management	42
Responsibilities of the Principal Investigator	42
Sub-Recipient Program Monitoring.....	42
Technical/Program Reporting.....	42
Project Changes	43
No-Cost Extensions	43
Transfer or Termination of Sponsored Research or Service Agreements	43
Early Termination	44
Transfer	44
PI Absence from a Project Policy	44
Short-Term Absence of PI	45
Long-Term Absence of PI	45

INTRODUCTION

The purpose of this handbook is to provide the general policies and procedures related to sponsored programs administration at Langston University (LU). It describes, in general, the functions of the Office of Sponsored Programs (OSP) and Comptroller's Office - Grants Compliance Office (GCO). It also provides information relevant to the development, review and submission of proposals to external funding sources as well as the financial / grant management of awarded projects.

The *Office of Sponsored Programs* is a dedicated unit that serves faculty and staff during the pre-award and post-award process with seeking funding opportunities from external sponsors. OSP administers all grant and contract pre-award activities for the University. The OSP is dedicated to assisting Langston faculty and staff in obtaining the necessary approvals to ensure compliance with all regulations governing the award of grants and contracts.

The *Grants Compliance Office* is primarily responsible for the financial administration of all externally funded, sponsored agreements and contracts. As an institutional fiscal officer for externally funded agreements, the Grants Compliance Manager coordinates efforts with the Director of Sponsored Programs and representatives of division / departmental units.

All Sponsored Projects must comply with guidance outlined in OMB Circular 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (The Uniform Guidance). The policies, regulations and procedures contained herein and other related publications are to be strictly observed in all matters relating to research grants, contracts and other related educational projects that commit institutional resources, faculty and staff.

PRE-AWARD ADMINISTRATION

Principal Investigator

The principal investigator (PI) is responsible for the design of research proposals and projects. When this individual takes on the task of preparing a proposal for submission to an outside source, he or she agrees to manage the ensuing grant or contract in compliance with the terms, conditions and policies of both the sponsor and the University.

Only one principal investigator should be assigned to clearly delineate lines of responsibility for project management. In some instances, a colleague central to the project may be named co-principal investigator or be given another appropriate title.

The PI must be a member of the faculty, professional staff or be an administrative officer at Langston. Depending on the nature of the proposal, individuals with other university appointments may serve as PI with approval of the appropriate Vice President. Proposals containing non-university staff do not commit the institution to employing that individual.

Individual Awards

Faculty and staff members may submit proposals for individual awards and fellowships. Unless specified by the sponsor, these awards generally provide remuneration for research being conducted during sabbatical leaves, leaves without pay, or in addition to regular University responsibilities. The OSP is available to assist faculty in identifying potential sources of funding, obtaining guidelines, application materials, securing letters of support from University administrators and providing other assistance.

Proposal Submission by Adjunct University Professors

A Langston University department head will appoint a PI to work with Adjunct professors to ensure proposals meet University compliance. Once funded, it will be the responsibility of the appointed PI to ensure that required technical reports are submitted, equipment is inventoried, and all other compliance issues are met as stipulated in the approved proposal.

PROPOSAL PREPARATION

Proposal Types

A proposal to a funding agency for sponsored research may be either solicited or unsolicited. Solicitations are usually government generated “Requests for Proposal” (RFP) or “Requests for Quotation” (RFQ) on a specific research, service, training or technical assistance project. In such cases, the intended scope of work is predetermined by the soliciting agency. Specific requirements for the format and content of both technical and cost proposals are presented in the published requests. The successful solicited proposal may result in a grant, contract or cooperative agreement. Government RFPs and RFQs are widely advertised (in sources such as Grants.gov) and are monitored regularly by OSP staff.

Unsolicited proposals may be initiated by the PI at any time. Many funding entities have a general requirement for the format of unsolicited proposals. OSP can contact potential sponsors for guidelines or other indications of sponsor requirements.

Proposal Preparation Guidelines

It is important for the PI to review all proposal requirements prior to undertaking a grant writing effort to ensure:

- There is enough time to develop a comprehensive proposal;
- The priority of the project aligns with the mission of the department; and
- Langston University has the capacity to fulfill the requirements of the project.

Most funding sources provide guidelines that describe the procedures to be followed in preparing the proposal. These guidelines are published and are made available upon request to all interested persons, institutions and businesses. Please review all guidelines as they pertain to:

- Deadline for notice of intent to the funding source (if required)
- Deadline for submission of the proposal
- Total funds available for awards
- Cost sharing and indirect cost
- Approximate number of awards to be made
- Range of award amounts
- Eligible applicants
- Program priorities
- Required proposal components
- Procedures for submitting the proposal
- Number of copies/delivery information to the funding source

Note: The funding source typically includes a checklist to ensure all required content is included.

Pre-Qualification of Sub-Recipients

A subaward is a transfer of substantive programmatic work under a grant to a sub-recipient. If a potential sub-recipient is identified prior to proposal submission, it must submit a proposal to Langston University which includes the Statement of Work (SOW), Budget and Budget Justification. The PI should then incorporate the sub-recipient's material into his/her proposal following the sponsor's instructions. The sub-recipient's budget is typically a line item in the Langston budget. Sub-recipients will require prior agency approval if they were not part of the approved proposal.

Pre-Proposal Process

Principal Investigators (PI) should consult with their immediate supervisor or department head on solicitation / announcement to determine feasibility and appropriateness with respect to the department's program plans and University objectives. It is also helpful to discuss the proposal under development with the program manager of the funding agency prior to submission. Such contacts help investigators focus their ideas carefully on the requirements of the agency.

In developing the full proposal, the PI is encouraged to work with OSP to ensure adherence with sponsor defined guidelines as well as University guidelines. Assistance in constructing a budget or cost proposal is available from OSP. All PI's are encouraged to include students as research or laboratory assistants, tutors, counselors or mentors unless prohibited by program guidelines.

Notice of Intent to Submit to the Office of Sponsored Programs

The PI must notify OSP of their intent to submit a proposal prior to submission. Notice of Intent to Submit must be made by:

- * forwarding the Notice of Intent to Submit form to OSP; or
- * emailing OSP outlining your intention to submit a proposal.

The Notice of Intent will be shared by OSP with other University faculty and staff who may be interested in similar or the same funding opportunities. When an RFP, RFQ or call for proposals allows only one submission from the University, all potential PI's will submit abstracts to the OSP. The Vice President of Academic Affairs will ultimately determine which proposal will be submitted based on congruence with both the specific department and the University's mission. The Notice of Intent to Submit form is available on line at the OSP web site <http://www.langston.edu/office-sponsored-programs-1>

Obtain Institutional Review Board (IRB) Approval (If Necessary)

Any research project, which involves human subjects, must be approved by the Institutional Review Board. These proposals will not be submitted to any funding source without the mandatory IRB approval number.

The function of the Institutional Review Board (IRB) is to review projects and activities that involve human subjects. For research involving human subjects, the IRB determines whether subjects will be placed “at-risk”. (See: Institutional Review Board Policies and Procedures Handbook on the Langston website) <http://www.langston.edu/institutional-review-board>

Protocols must be submitted to the committee no later than 10 working days prior to the proposal deadline without exception. The minimum requirement is:

- 1) IRB Application (Appendix C) and Initial Flow Sheet (Appendix A);
- 2) a copy of the complete proposal if dissertation, thesis or grant application;
- 3) an abstract (one-page minimum);
- 4) a detailed description of the procedures involving human subjects (literature references are not sufficient for these description);
- 5) copies of all survey instruments used in the study; and
- 6) a copy of the Protecting Human Subjects Research Certificate, which is required of all persons doing human subjects research.

Animal Care and Usage

Individual faculty members who use animals in their teaching or research (including those whose research consists of field work involving animals) are, by law, accountable for conforming to the basic regulations and policies governing animal use on the Langston University campus ([Hyperlink to Animal Care and Usage Document](#)). These regulations and policies cover:

- (a) the acquisition, care and use of animals;
- (b) efforts to minimize animal pain and distress;
- (c) the training of personnel using animals;
- (d) monitoring of the occupational aspects of animal caretaker health; and
- (e) consideration of alternatives to animal use.

As a matter of education policy, even faculty who do not use animals should be aware of these regulations and policies since their students may use animals at a later time. Likewise, instruction of students in proper animal care and use is an essential component of education in the biological sciences as well as in other areas of instruction.

PROPOSAL DEVELOPMENT

Proposal Content

Each sponsor or funding agency defines specific requirements and guidelines for proposal components and content. In general, a proposal, based on a well-conceived idea, implementation plan and current knowledge in the field, will assume the following format:

Note: If a checklist is included in the guidelines, the principal investigator should refer to the document to ensure all content is included.

Cover Sheet

The cover sheet should include the following at a minimum:

- (a) Langston University
- (b) Project title
- (c) PIs name
- (d) Duration of the project
- (e) Name of institutional representative
- (f) Address
- (g) Telephone
- (h) Fax
- (i) Email
- (j) Signatories

Table of Contents

Proposals may contain a useful table of contents. It should identify each major topic in the proposal as well as important subheadings.

Project Abstract

The proposal must contain a project summary or an abstract that is usually no longer than one page. This summary should summarize and describe the proposed activity in sufficiently enough detail for publication. It should contain project objectives, methods to be employed, anticipated outcomes and the significance of the proposed activity. The project summary is usually written for a broad audience eliminating discipline specific jargon should be purged. Abstracts may be used instead of a project summary when appropriate and required by sponsoring agencies. The abstract should stand alone as a complete description of the proposed project.

Project Description

The main body of the proposal should be a clear statement of the work SOW to be undertaken. It should include the following:

- A supported problem statement
- Measurable objectives for the period of the proposed work

- Significance of proposed project
- A literature review of current knowledge in the field of study
- A work plan including project design of activities to be undertaken
- Sustainability
- Description of experimental methods and procedures
- Result dissemination method

Projects that involve collaborations or partnerships must be fully described and documented with an official letter from each collaborator or partner in the proposal and reflected in the budget.

Evaluation

As an essential element of any proposal, the evaluation provides final evidence of success or opportunities for improvement for both Langston and the funding source. Subjective evaluations focus primarily on opinions and feelings of participants relative to program outcomes. Objective evaluations include pre- and post-test instruments, interim testing, and/or other examinations of observable circumstances. Evaluations should include formative, summative, internal and external components.

Budget and Budget Justification

The budget of any proposal is critical. Based on estimated costs, the budget must be accurate, and consistent with program and University administrative guidelines and procedures. When a project is expected to extend over more than one year, the budget for each additional year may be incremented at the standard “cost of-living” rate. The components of the budget (*Direct Costs*—those directly attributable to the project and *Indirect Costs* are those that cover general management and support) should be reviewed, discussed and cleared by the proper administrators, prior to submission of the final draft for overall proposal review and approval. The current indirect cost and fringe benefits cost rates can be obtained from Langston University’s Office of Sponsored Programs.

Appendix

Documents such as: 1) letters of support 2) charts, and 3) and any other technical information for reference are typically included in this section.

Compliance and Assurance Forms

A number of assurances must often be included in proposals as a result of congressional actions. They all require the President’s signature on behalf of the University. Below are required assurances:

- 1) Drug-Free Workplace
- 2) Lobbying
- 3) Anti-Discrimination
- 4) Debarment/Suspension

The Proposed Budget

The project budget must be carefully planned and include a complete picture of overall expenses e.g. personnel, supplies, equipment, evaluation and dissemination. Primary budget categories include the following:

Personnel/Salaries and Wages

All personnel who devote time to the project should be listed in the budget. Include titles, the percentage of time spent on the project, base salaries and the amount the sponsor is asked to pay to support each person for the budget period or their individual period of performance. Proposed salaries are estimates based on the current fiscal year and should include merit increases (which are not guaranteed) based on the approved budget assumptions.

Pursuant to federal regulations issued by the Office of Management and Budget (OMB), salaries charged to sponsored agreements may never exceed the proportionate share of the employee's base salary for the period based on the level of effort applied to the project. OMB regulations further instruct that rates of pay may not be other than the employee's base salary with the university. Staff positions committed at 100% or more of time to a sponsored project is considered full time. New staff must be classified and approved by the Office of Human Resources.

Faculty salaries are based on a nine-month academic year. The income earned during the nine-month period is the base salary. Sponsors differ on providing funds for the summer salary. In general, through grants and contracts, the University permits faculty members to be compensated during the summer month's based on a twelve-month salary period, which includes summer teaching, summer research and administrative stipends.

Some proposals involve course releases, a reduced workload or a workload reallocation for a faculty member to work on an externally funded grant or contract. The faculty member's time may be paid for by the funding source or may be cost-shared by the University. For budget preparation and research planning purposes, the OSP recommends using the following assumptions about the allocation of a faculty member's time: teaching 80%, research 20%.

Example: If a faculty member is scheduled to teach four courses in a semester, he or she would have to commit to 20% level of effort on a sponsored project to be eligible for one course release. Final decision of course releases, based on the need, are made by the Dean and approved by the Vice President of that respective area.

Student Support

Student support includes undergraduate and graduate student stipends, fellowships, tuition assistance, and scholarships. Research grants may provide some form of support for students unless prohibited by the funding agency or organization.

Fringe Benefits

These benefits consist of the University's contributions to Social Security (FICA), retirement programs such as Oklahoma Teachers Retirement System (OTRS), health insurance, disability insurance, life insurance, workers' compensation, and unemployment compensation. Fringe benefits are calculated as a percentage of salary. Please contact the OSP for a fringe benefit rate schedule.

Travel

Travel expenses include transportation, lodging, per diem and related items (tolls, parking, etc.). Detailed information on both domestic and foreign travel should be provided on all proposals. To calculate lodging and applicable per diem use Langston University Travel Policies and Procedures as set by the Oklahoma State Finance Act.

Supplies and Materials

Supplies include expendable items with a useful life of less than one year or a unit cost under \$5,000. The costs of office supplies, postage, local (basic) telephone costs, and membership should normally be treated as indirect costs. Direct charging of these costs may be appropriate if both the following two conditions exist:

- a.) The costs can be specifically identified to a project; and
- b.) The nature of the work performed under a particular project creates a special or unique need for the item which is clearly different from normal circumstances.

In the budget narrative, outline the supplies that are to be purchased. There needs to be a unit amount and the cost per unit. If the purchase of animals is necessary, please list the species and the number to be purchased.

Equipment

Equipment is defined as items of property having a unit acquisition cost of \$5,000 or more and a useful life greater than a year. Current price, taxes, shipping costs, installation costs, etc., must be included in the projected cost of large expensive equipment. Even then you should allow for inflationary factors when purchase is projected for a future date.

Construction, Alterations and Renovations

Construction, alterations and renovations include work required to change the interior or exterior of an existing facility, to either adapt it to meet programmatic requirements or to enhance it for its currently designated purpose.

Indirect Cost

Indirect Costs are expenses included by the University for its Facilities and Administrative services (F&A). F&A indirect costs are real and necessary expenses of Langston University (LU) in support of its costs of operation. The University attempts to recover all these support costs, in accordance with guidelines in the negotiated indirect cost agreement through the inclusion of indirect cost in proposal budgets. (add the link)

Cost Sharing/Matching Considerations

Under Federal research proposals, voluntary committed cost sharing is not expected and therefore should not be included in a proposal if it is not mandatory. It cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is both in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity. (UG, 2 CFR 200.306)

Consultants

Consultants provide expertise from outside the University. Actual daily rate pay will be negotiated between the University and the consultant. Rates apply to preparation time, the time spent on specific activities and time spent in writing reports and analyzing data. Each consultant must sign a consultant agreement. Additional clauses necessary for an effective agreement vary, depending upon services provided and /or circumstances.

Other

Other includes items not readily assignable to another category may include items such as:

- 1) rental cost (space, equipment, furniture)
- 2) shipping and handling/communications (postage, facsimile transmissions, toll calls)
- 3) library acquisitions
- 4) internet access fees
- 5) computer time
- 6) printing and duplicating expenses
- 7) evaluations
- 8) participant support
- 9) conference fees
- 10) consultation—unless guidelines specify a separate listing

LANGSTON UNIVERSITY OFFICIAL APPROVAL/ AUTHORIZATION PROCESS

Proposal Authorization

It is critical for the University to efficiently manage all proposals, grants contracts and agreements (proposals and awards). Therefore, all proposals, grants contract, awards, and agreements must follow the University's routing process. Pre-proposals, talking papers or discussion papers *used in lieu* of a formal proposal may obligate the University. Thus, it is important that these pre-proposals follow the University's routing process.

The originating office prepares a routing sheet to accompany the proposal or award and sends the documents through a routing process. All grant routing forms must be received in the Office of Sponsored Programs for routing no later than eight (8) working days before it is due to the funding agency to allow adequate routing time.

Overview of the Proposal Routing Process

Faculty/Staff – It is the responsibility of the individual faculty / staff member to initiate the proposal development process; from conceptualization to submission of a final draft for review.

Department Heads / Deans – It is the responsibility of the related department head / dean to facilitate the submission activities of faculty / staff members by providing oversight and approval for all proposals submitted on the behalf of the department.

Vice President (VP) – It is the responsibility of the VP to provide administrative review and approval. The VP will review each proposal to determine if:

- it conforms to University guidelines;
- it is an appropriate project based on the University's strategic objectives; and
- appropriate resources are available and committed for the project.

Office of Sponsored Programs (OSP) – The OSP should have the primary responsibility for University review and approval of all proposal requests for external funding from sponsored programs submitted by and/or on behalf of Langston University. Such review and approval is applicable to any proposal in which the University is the sole, primary or secondary participant. The OSP is also responsible for ensuring the proposal is in compliance with the sponsored program requirements.

Comptroller / Grants Compliance Office (GCO) – It is the responsibility of this office to:

- review the appropriateness of salaries and other associated cost for personnel to ensure consistency with established University policies;
- review the application of indirect cost and fringe benefit rates for consistency with negotiated rate agreements or specific funding agency restrictions; and
- review any commitments of University resources (cost sharing) to ensure feasibility and available resources.

Vice President for Fiscal and Administrative Affairs (VPFAA) – It is the responsibility of the VPFAA to:

- review the appropriateness of additional compensation request and consistency with University policies; and
- review any commitments of University resources (cost sharing) to ensure feasibility and available resources.

Office of the President – Once all required reviews and approvals have been obtained, the proposal is submitted to the President for final review. The President of the University will sign externally funded grants, contracts and agreements when the awarding agency requires a signature for acceptance of the award. The President is the Authorized Official of Langston University (AO).

Once the Office of Sponsored Programs receives the approved proposal and routing form they will electronically submit or mail the request. The PI will be notified once the proposal has been

electronically transmitted or mailed, as well as when any information concerning the proposal is received. Please see the Routing Policy and Routing Form on line at the OSP web site <http://www.langston.edu/office-sponsored-programs-1>

SUBMISSION OF PROPOSALS

Very few funding agencies accept paper (hardcopy) grant proposals. Electronic submission of proposals is the generally acceptable form of submission. Government and some private agencies use computer-based systems that encompass searching for opportunities, grant submission, award administration, and reporting. Grants.gov, managed by the U.S. Department of Health and Human Services, is the portal by which all federal proposals are submitted.

The Director of the Office of Sponsored Programs is officially registered as Primary Organizational User/ Account Administrator for all Langston accounts with the systems of electronic proposal submissions including Grants.gov, eRA Commons and FastLane and etc....

In order to meet application deadlines, it is imperative that all applications that require electronic submission would be submitted 2 days before the deadline.

All necessary signatures on the Routing Form will be acquired before the transmission of the proposal.

POST-AWARD ADMINISTRATION

FINANCIAL ADMINISTRATION

The Office of Vice President Fiscal and Administrative Affairs is responsible for the fiscal administration of Langston University. The Vice President for Fiscal and Administrative Affairs has delegated to the Comptroller – Grants Compliance Office (GCO) the authority for central financial administration for all externally funded, sponsored agreements and contracts.

As institutional fiscal officer for externally funded agreements, the Grants Compliance Manager, who reports directly to Comptroller, coordinates efforts with the Director of Sponsored Programs and representatives of division / departmental units.

In executing its responsibilities for the financial administration of externally funded agreements, Comptroller and GCO will carry out the following activities:

- A. Review all proposal and acceptance routings for compliance with University policy, federal regulations and State Statutes.
- B. Maintain master grant files for all sponsor awarded programs.
- C. Establish all account numbers for sponsored agreements.
- D. Monitor expenditure entries against sponsored agreement accounts for allowability as a direct cost.
- E. Prepare and submit invoices, cash requests and letters of credit as required to secure funds from sponsoring agencies. This procedure carries the companion responsibility of reconciling letter of credit withdrawals with the federal government and rendering internal accounts receivable reports.
- F. Prepare and submit all interim and final financial reports as required.
- G. Prepare deposits on sponsored agreement accounts.
- H. Prepare correcting entries, such as journal entries, jackets, and adjustment transfers, as required or as requested by the PI. Copies of correcting entry documents, if available, will be provided to the PI when requested.
- I. Make distribution of earned indirect costs to the University working fund accounts on a monthly or quarterly basis.
- J. Prepare summarized financial reports as required.

K. Close sponsored agreement accounts.

L. Provide departments (research areas) with account over-expenditure notices. The amount of the account over-expenditure will be moved to the appropriate division budget and funded from such if GCO is not notified of an alternative funding source within 15 working days.

Auditors

The University Comptroller is the point of entry and exit for external auditors representing private, state, and federal sponsoring agencies. Normally, there is no need for research administrative area representatives to be present for entry interviews; however, the Comptroller will invite representatives to attend any exit interview wherein specific involvement might be needed.

Financial Statement

The University Comptroller is responsible for preparing financial statements for delivery to an audit agency for examination. The University Comptroller will invite and encourage assistance from research administrative areas or other departmental units in the event an audit agency questions appropriateness or allowability of specific costs against an award. The University Comptroller will not agree to any audit disallowance without conferring with the appropriate research director or the appropriate departmental representative of those areas which do not have research administration offices.

Financial Reporting

The University Comptroller and GCO are responsible for preparation of final financial reports, which include reports of expenditures, income, accountable equipment, and other required reports. These reports may require departmental consultation and feedback before submission to the sponsoring agency. Departments are accorded 5 working days for this review. However, if no exceptions are reported within the 5 working days, The University Comptroller will assume the responsible area agrees with the reports and their contents and will then submit them to the sponsoring agency.

At award termination, it is the responsibility of the appropriate department or division to prepare and submit the required technical reports to the sponsoring agency. An informational copy of the technical report must be provided to GCO for inclusion in the Grant Master File.

Advance Account

Advance accounts provide Principal Investigators (PI) with an opportunity to initiate sponsored research projects and begin incurring associated expenses prior to institutional acceptance of an award. Advance accounts allow PI's and departments to record and track expenditures and eliminate the need to charge other unrelated accounts.

Using Advance Accounts

Advance accounts should be used prudently. Only those costs that are incurred:

- Within the project period;
- In accordance with applicable regulations, e.g., OMB Uniform Guidance 2 CFR 200, sponsor specific regulations; and,
- Depending on the sponsor, have been included in the approved budget should be charged to the account.

Any expenditure incurred while an account is in advance status is made at the department's or University's risk. At the time of initial account request, the department or school designee is required to agree in writing to cover any expenditure if the award is not made or if sponsor awarded conditions preclude reimbursement for expenses that precede the award start date or are otherwise deemed unallowable and to provide an account number should it be necessary to transfer expenses. Throughout the advance account period it is the responsibility of the PI, department/school and Sponsored Programs to keep each other apprised of developments regarding award notification, acceptance, and negotiation.

Upon acceptance of the award by the University, the account will be removed from advance status and expenditures will be transferred to new grant account. The department/school is responsible for notifying the Grants Compliance Office (GCO) to remove expenditures from the advance account if the award is not made, not accepted, or if the terms of the award deem expenditures to be unallowable. If expenditures are not removed from the advance account within 30 days of written request of their removal, GCO will transfer the expenditures to the designated account provided by the department/school at the time the advance account was established.

Budgets and Allowable Cost

The budget is the financial representation of the statement of work and should provide to the funding agency a clear picture of your anticipated financial needs. The Budget Justification is the narrative explanation of the budget. It helps the sponsor to evaluate the reasonableness of the budget. The budget justification should explain and defend each major budget category.

The format and/or allowable costs may vary from one sponsoring agency to another but the items comprising the budget are generally the same. Budgets should represent the total anticipated cost for the life of the award by annual increment and budget component. All budgets must comply with University policies and must be approved by the University's Comptroller prior to being submitted to the sponsor.

Direct Costs

Direct costs of a sponsored project are those that can be directly associated with the project with a high degree of accuracy. Direct costs must be necessary and reasonable to the project's fulfillment and allocated to the project in proportion to the benefit provided.

Regarding non-salary expenses, the costs of laboratory supplies instructional supplies, animals, animal care and other specialized services, travel, consulting/honoraria services, equipment, sub-awards, long distance telephone toll charges and similar items identifiable to research, instruction, or other direct cost objectives should be treated as direct costs.

Some costs are not allowable as direct charges to awards because the same types of costs are charged to awards through the University's Indirect (or Facilities and Administrative) Cost Rates. Further federal, state, sponsor and University rules, regulations and policies deem some types of costs to be unallowable (e.g. entertainment).

Proportional Benefit of Direct Cost

Charges split between multiple programs must be split on the basis of proportional benefit or other reasonable method. The division of the expenditure cannot be based on available funding or any other type of synonymous methodology. An expenditure that benefited two or more programs cannot be charged solely to one program because the other program is almost out of funding. There are two methods for allocating an allowable direct cost to two or more projects:

- The Proportional Benefit Rule – If a cost benefits two or more programs or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the program based on the proportional benefit.
- The Interrelationship Rule – If a cost benefits two or more programs or activities in proportions that cannot be determined because of the interrelationship of the work involved then the costs may be allocated or transferred to benefited programs on any reasonable basis. The documentation must include a description of interrelatedness.

Salaries

For University professional / research staff, graduate / undergraduate students, and casual or part-time workers, salary figures should be based on the percentage of effort by each individual on the project applied to his/her annual salary.

Salaries of administrative and clerical staff are only allowed as a direct charge if:

- (1) Administrative or clerical services are integral to the project;
- (2) Individuals charged can be specifically identified with the project;
- (3) The costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- (4) The costs are not also recovered as indirect costs. (i.e. the purpose of the activity and/or circumstances are different than when the activity is charged to departmental operating funds).

Fringe Benefits

The fringe rate is expressed as a percentage of salary and the dollar amount is calculated by applying the appropriate rate to each employee's salary to be charged to the grant. Proposal Fringe Benefit Rates may vary depending on personnel classification such as full or part-time. These rates are an ESTIMATE of the actual costs that might be charged based on University averages. ACTUAL fringe charges will be based on an individual's elections and may, therefore, vary significantly from the estimate used in the proposed budget. Langston University is responsible for reasonably estimating costs, while not knowing for certain what an individual's fringe benefits will really cost in the future. The Proposal Fringe Benefit Rates are used to accomplish this objective. Summer salary for faculty and staff requires budget for fringe benefits at the same rates as for academic year salary.

Equipment

Under Langston's financial policy, an item is considered capital equipment when it has a unit cost of \$5,000 or more, and has a useful life of at least two years. Items costing less than \$5,000 per unit should be included either in "Supplies" or "Other". The University shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds and shall not encumber the property without approval of the Federal awarding agency. Proper approval is considered to be obtained if the equipment was included in an accepted proposal.

The PI assures that the equipment received is as ordered and in good condition. Any discrepancies or damage should be immediately reported to Purchasing. Responsibility for maintaining physical control of all equipment acquired under an award and safeguarding it against loss, damage or unauthorized use rests with the PI. Subcontractors or sub-grantees are also responsible for compliance with equipment policies and requirements and will be so instructed in sub-award documents.

Equipment owned by the federal government or other sponsors is subject to transfer to another institution when approved and directed by the sponsoring agency. A request for transfer of such property can originate with a researcher transferring to another institution and requiring such property in the pursuit of continuing research or with the sponsoring agency itself. A transfer originated by a faculty member requires the advanced approval of the appropriate department head, dean, vice president, grant compliance manager, and, in some instances, the federal or sponsoring agency. When the sponsoring agency directs the transfer of equipment it does not require such approval. However, if agency-directed or contemplated transfers are likely to impair continuing research or training projects at Langston University, such considerations should be promptly brought to the attention of the agency through the PI or Grants Compliance Manager in an attempt to dissuade the agency from making the transfer.

During the lifetime of a grant or research project, permanent equipment and other non-expendable property are usually purchased. All capital equipment and non-expendable items will be included in the University's inventory tracking system. Each item will be assigned a number and will be properly tagged. A physical inventory will be performed at least annually.

Much of the property acquired on research or training awards becomes Langston University (State) property upon acquisition or by subsequent vesting of title. When no longer needed for the original project or program, Langston University shall use the equipment in connection with its other federally-sponsored activities, in the following order of priority: (i) Activities sponsored by the Federal awarding agency which funded the original project, then (ii) activities sponsored by other Federal awarding agencies.

Please note general purpose equipment (equipment not limited to research, medical, scientific or other technical activities) is generally not allowable as a direct cost unless used primarily or exclusively for the research project and under different circumstances or for a different purpose. Allowable general purpose equipment should be specified in the budget as it may be unallowable as a direct charge without advance approval of the awarding agency.

Materials and Supplies

The definition of supplies in existing guidance includes all tangible personal property that fall below the prescribed threshold for equipment. Supplies include expendable items with a useful life of less than one year or a unit cost under \$5,000. Office supplies are generally not allowed as they are items that should be provided by the home department and their cost is to be recovered through the Indirect Cost (F&A) rate. Office supplies include general purpose computers and computer accessories. If essential to the project, it may be appropriate to directly charge an allocable portion of the cost of computing devices.

The costs of office supplies, postage, local (basic) telephone costs, and membership should normally be treated as indirect costs. Direct charging of these costs may be appropriate if both the following two conditions exist:

- a.) The costs for supplies, postage, memberships and similar costs can be specifically identified to a project, and
- b.) The nature of the work performed under a particular project creates a special or unique need for the item which is clearly different than normal circumstances.

In the budget narrative, outline the supplies that are to be purchased. There needs to be a unit amount and the cost per unit. If the purchase of animals is necessary, please list the species and the number to be purchased.

Travel

The University reimburses travelers for necessary and reasonable business expenses incurred while traveling. Reimbursable expenses must conform to Langston University's policy, federal and state law, if applicable, and the restrictions placed upon each sponsored award. All out-of-state travel must be approved in advance by the Office of the President of the University.

Travel is allowable as a direct cost when such travel will provide direct benefit to the award. If federally funded, sponsored awards are subject to certain federal laws and the guidelines set forth

in the OMB Uniform Guidance, 2 CFR PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS. All awards are subject to specific agency restrictions, as well as Langston University's Travel Policy. The terms and conditions of the individual agreement should be reviewed prior to incurring and/or submitting any travel cost for reimbursement. When there is a conflict between University policy and award requirements the more restrictive policy applies.

Sponsored travel must be justified, well documented, in compliance with the sponsor requirements, and must occur within the period of the award. If this travel is either a requirement stated in the accepted proposal, or clearly documented in the budget justification, no further documentation is required. Sufficient documentation provides clarity so that anyone reviewing the transaction can verify that it is allowable, allocable and reasonable.

Foreign Travel

The definition of foreign travel may differ from sponsor to sponsor and, therefore, each award must be reviewed for this definition. For example, many agencies do not consider travel to Mexico and Canada to be foreign travel. The award must also be examined for any applicable prior approval requirements.

Under the Fly America Act travelers are required to use United States (US) air carrier service for all travel funded by Federal agencies. An exception to this requirement is the Open Skies Agreement. Currently, there are four Open Skies Agreements with the US in effect: European Union (EU), Australia, Switzerland, and Japan. Excluding the EU, check to ensure there is no city-pair contract fare in effect in order to use a foreign carrier. If there is a city-pair contract in effect, a US carrier must be used.

Participant Cost

A participant is a non-Langston University employee who is a recipient of a service or training session associated with a workshop, conference, seminar, symposium or other information sharing activity. These participants are not required to deliver anything to Langston in return for these support costs.

Participant costs are cost paid to (or on behalf of) participants of a workshop, conference, seminar, symposium or other information sharing activity. These costs include stipends or subsistence allowances, travel allowances and registration fees paid to the participants or trainees. These funds cannot be used to pay for costs of the project staff to travel to a conference, costs of bringing collaborators together for a meeting, etc. or for the Principal Investigator (PI) to attend a seminar, workshop or training event.

Publication Costs

When including publication cost in program budgets, an estimate of the number of pages and cost per page should be used.

Consultants

Proposed consultant charges are subject to particular scrutiny by a sponsor. The federal government permits such charges if budgeted in advance and if it can be documented that such services are essential and will be obtained from the most qualified person at reasonable and normal rates. All consulting services are to be obtained in accordance with established purchasing policies.

Sub-recipients

A sub-agreement is a contract or award to another organization that conveys a portion of the University project's scope of work. It is important to appropriately distinguish between a professional service relationship (consultant/vendor/contractor) and a sub-agreement as there are budget implications related to the applicable indirect (F&A) costs. See Subrecipient Monitoring. All sub-recipients should be identified in the budget. Along with the University budget a copy of the sub-recipient(s) budget, budget narrative and statement of work, should be included.

Other Direct Cost

All miscellaneous charges should be listed in this category.

INDIRECT COSTS

Typical indirect costs include the costs of operating and maintaining facilities, equipment, and grounds; depreciation or use allowances; and administrative salaries and supplies. These costs are usually charged to the grant as a percentage of some or all of the direct cost items in the applicant's budget, this percentage is called the indirect cost rate. An indirect cost rate is the ratio between the total indirect expenses and some direct cost base. Indirect cost are sometimes referred to as F&A costs. Langston University applies the approved indirect cost rate to direct salaries only.

Indirect Cost (F&A) rates are negotiated between Langston and the Department of Health and Human Services. Although the University negotiates Indirect Cost (IDC) rates, not all sponsors reimburse the University for IDC at the negotiated rates. The actual IDC rate for most Federally-sponsored research is the standard rate referred to in the University's negotiated rate agreement. Statutory limitations prevent some Federal sponsors from reimbursing the University at its Federally-negotiated standard rates. In addition, many non-Federal sponsors reimburse the University at rates less than the Federally-negotiated standard rates. There are also some federally sponsored programs that are exempt from indirect costs.

The IDC rate applied to individual awards is determined by Sponsored Programs during the final negotiation of an award or contract with the awarding sponsoring agency. The IDC rate applied to individual awards remains in effect throughout the entire competitive cycle of the award. Rates are based on:

- Standard IDC rates outlined in the University’s negotiated rate agreement,
- Published policy, or
- Statutory limitations.

COST TRANSFER

A cost transfer is a shift of an expense to or from a grant when that expense was previously charged elsewhere. All cost transfers require thorough explanation and justification for any transfer of charges to federal awards from other federal, non-federal or University Funds. Federal allocability requirements do not allow transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns. All federal and non-federal sponsors are sensitive to the risks associated with cost transfers and expect that they also be accomplished in a timely manner (typically within 90 days). It is never acceptable to charge costs to a sponsored project unless those costs are allocable to that project, even on a temporary basis.

To ensure compliance with the policies of federal and non-federal sponsors, the University requires that all cost transfers be accomplished in a timely manner and be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge. This is to be accomplished through the following procedures.

Pre-award Costs

The period of performance of a Federal award usually starts at execution of the grant award. In conjunction with written approval from the President of Langston University, a written statement from the PI stating that he/she has exercised authority to incur pre-award costs and that the transactions are allowable, allocable and reasonable charges to the Grant. Normally, goods or services must be received during the period of performance if they are to be considered allowable. Any expenditure incurred while an account is in advance (pre-award) status is made at the department's or University's risk. Expenditures made pending receipt of a sponsored award should never be charged to another sponsored project Fund in the interim.

Error Correction

Transfers of costs to or from sponsored awards that represent corrections of clerical or accounting errors must be made promptly after the error is discovered. The transfers must be supported by documentation including a full explanation of how the error occurred and what steps will be taken to prevent the error in the future and a certification as to the correctness of the new charge by a responsible financial or administrative official of the department. Explanations that merely state the transfer are being made “to correct error” or “to transfer to correct project” is not sufficient.

All transfer requests must include a certification by the PI of the Grant/Fund to be charged that the expense is allowable, reasonable and allocable to that Grant/Fund. All transfer requests must

include a certification by the PI of the Grant/Fund to be charged that the expense is allowable, reasonable and allocable to that Grant/Fund. The written explanation and supporting documentation should clearly address the following:

- A description of the goods or services for which the expense is being transferred;
- Why the correct fund was not originally charged;
- Banner Fund to be charged; and
- Why it is appropriate to charge the Fund to which the expense is being transferred (i.e. how did this benefit the award)

Cost Sharing

Under Federal research proposals, voluntary committed cost sharing is not expected and should only be included in a proposal if it is mandatory. It cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is both in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity. (UG, 2 CFR 200.306)

When required or committed, cost sharing may include contributed effort, other University matching funds and third-party in-kind contributions. To satisfy a federal cost sharing requirement or commitment the cost must:

- Be verifiable from the University's official records;
- Not be included as cost sharing for any other sponsored award;
- Be necessary and reasonable for accomplishment of project or program objectives;
- Be allowable under applicable cost principles and conform to other applicable uniform guidance provisions;
- Not be paid by the federal government under another award (except where authorized under federal statute to be used for cost sharing); and
- Be provided for in the approved budget (when required).

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate.

The University will track all cost share commitments, ensuring commitments are met and that cost share complies with general requirements and specific agency or award requirements. Cost share met through cash contributions (including contributed effort) will be separately recorded in the financial records of the University.

Subrecipient Monitoring

Langston University, as a prime recipient, is responsible for ensuring that all grant activity, including that of its sub-recipients, is compliant with award terms, conditions and applicable federal regulations.

The University has to determine on a case-by-case basis as to whether each agreement to disburse federal funds is a contract for the procurement of goods and services or a subaward for the purpose of carrying out a portion of the University's award. In general, a sub-recipient has its performance measured in relation to whether objectives of the University's award were met and has some responsibility for programmatic decision making while a contractor provides similar goods or services within its normal business operations and operates in a competitive environment. Sub-recipients are subject to University monitoring procedures whereas contractors are subject to the University's standard procurement policies and procedures. During proposal development, the PI should work with Sponsored Programs and the Grants Compliance Manager to make the appropriate determination.

Sub-recipients should be selected based upon their technical expertise and potential ability to perform the scope of work and comply with the administrative requirements applicable to the award. The PI should work with Sponsored Programs to ensure any programmatic reporting requirements for the sub-recipient are included in the subaward agreement. The PI is responsible for verifying the sub-recipient work is conducted in a timely manner and the results are consistent with the proposed statement of work. Other responsibilities include reviewing and approving sub-recipient invoices, verifying that the amount being requested for payment is consistent with the amount of effort performed during the billing period and that any technical reports or other deliverables required under the subcontract are received and reviewed.

The Grants Compliance Manager should assist PIs in carrying out their sub-recipient monitoring responsibilities. This includes comparing each sub-recipient invoice to the approved sub-award budget to ensure invoices are within the parameters of the budget, evaluating whether charges are allowable, allocable and reasonable and ensuring that invoices are approved by the PI and submitted for payment on a timely basis. If there are any questionable charges invoiced by the sub-recipient, the PI should request clarification from the sub-recipient. If the explanations are deemed insufficient, the PI will request additional detailed support (which could include documentation). Charges lacking sufficient support to verify their appropriateness will be rejected for payment but this should be documented.

While the PI is responsible for sub-recipient monitoring, the Grant Compliance Manager is responsible for the oversight of sub-recipient monitoring. These responsibilities include working directly with the PI to:

1. Determine whether a sub-recipient or contractor relationship exists;
2. Ensure any sub-recipient is included in the proposed budget accepted by the awarding agency or has received prior written approval from the agency;

3. Determine whether or not the sub-recipient or its PIs are debarred or suspended from receiving Federal funds;
4. Identify in the subaward if it is federally funded and including the federal award identification and other available required information (2 CFR 200.331(a));
5. Ensure the subaward contain all requirements imposed on the sub-recipient so that federal funds are used in accordance with federal statutes, regulations, and the terms and conditions of the University's award.
6. Include in the agreement any required financial and performance reports and any other requirements necessary for the University to meet its responsibility to the awarding agency;
7. Ensure the sub-recipient's federally recognized indirect cost rate is used or, absent a federally negotiated rate, the de minimis rate of 10% (subject to sponsoring agency or program limitations);
8. Require sub-recipients to permit access, as necessary, to their records by the University and auditors;
9. Evaluate each sub-recipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward, including confirming past performance and determining appropriate monitoring based on that assessment;
10. Include in subaward agreements any specific subaward conditions determined appropriate based on the above risk assessment;
11. Conduct risk assessments and determining based on those assessments whether any specific conditions will be included in agreements with the subawardee;
12. Monitor for compliance with federal audit requirements and issue management decisions, determine whether the results of the sub-recipient's audits or other monitoring necessitate adjustment to the University's records and ensuring that sub-recipients take timely and appropriate action on all deficiencies on federal funds provided by the University; and
13. Determine any necessary enforcement action against noncompliant sub-recipients.

The Grants Compliance Manager is also responsible for financial monitoring which includes ensuring that:

1. The University has in place a fully executed Subagreement before any payments are made to the sub-recipient;
2. Invoices are for costs incurred within the period of performance, they do not overlap or duplicate previous invoices and they are within established subaward budgets;
3. Charges (expenditures) add correctly on sub-recipient invoices and appear to be allocated based on proportional benefit and not based on allocation of budget;
4. Indirect Cost (F&A) is calculated correctly, if applicable;
5. Any committed cost share is included in the invoice, and supported, if required;
6. Each invoice is signed by sub-recipient officials and includes a statement certifying that costs are in compliance with Federal costing principles and/or sponsor requirements;
7. The PI has signed the invoice approval form, verifying that the sub-recipient is performing as expected, the amount being requested for payment is consistent with the

- amount of effort performed during the billing period and that any technical reports or other deliverables required under the subcontract have been received and reviewed;
8. Invoices are paid in a timely manner, if there is no indication that the request might be improper;
 9. Final invoices are marked final; and
 10. Performance of a post award audit of expenditures that do not appear allowable, allocable, reasonable and/or consistently treated.

COMPENSATION

Hiring Personnel

The hiring procedures manual for Langston University is available by visiting www.langston.edu and viewing the Human Resources page. The purpose of the hiring procedures manual is to inform all employees, faculty, staff, and students of the hiring procedures. The published manual serves as a clear and concise resource for the user. Should you have questions or need assistance, please contact the Office of Human Resources.

Time and Effort Reporting

Time and effort reporting requirements are based on Section J.10 of the 2 C.F.R 220 (formerly OMB Circular A-21) “Cost Principles for Educational Institutions,” which establishes Principles for determining costs applicable to grants, contracts, and other agreements with educational institutions. For employees whose salary is paid fully or partially out of sponsored accounts, as well as for those whose salaries are charged to cost share, Langston University is required to maintain records confirming the actual time that was spent working on each project. Time and Effort reports serve as verification to auditors that an employee dedicated specific time and effort to a particular project. Time and effort reports are also positioned to retroactively verify the percentage distribution of effort spent on each federally sponsored project. Total effort must always equal 100%.

Administrative and Clerical Salaries on Federal Awards

Langston University requires that faculty and staff authorizing expenditures on federal grants, contracts, and cooperative agreements comply with the federal requirement and that administrative or clerical salaries should only be directly charged to federal awards if they meet all criteria listed below. This policy provides guidance on administrative and clerical personnel who specifically support, and are integral to, achieving the scientific aims and objectives of the federally sponsored projects.

Langston University normally treats administrative and clerical salaries as indirect project costs. However, the Uniform Guidance does provide for criteria, that if met, can justify inclusion of administrative and clerical salaries as direct charges on federal awards. Therefore, administrative and clerical salaries should be included as direct charges on federal awards only when they meet the Uniform Guidance criteria and definition of “unlike purpose or circumstance.”

Administrative costs charged improperly to federal awards result in unallowable costs, requiring reimbursement to the Government and, depending on severity, penalties for the University. Therefore, all Principal Investigators and administrators at Langston University must comply with this policy.

The Uniform Guidance allows for direct-charging of administrative and clerical salaries, “admin salaries,” only if all of the following four conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget and/or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

All Langston University faculty and staff are responsible for the allocation of costs and for the review of sponsored financial reports throughout the lifecycle of the award in order to ensure that admin salaries are charged only to projects for which such salaries have been approved in accordance with this policy.

Employee Payment for other than Regular Assignments

In order to provide consistency in the manner that existing employees are paid for work outside their normal assignments, this policy provides guidance for the calculation of pay rates. This is particularly important regarding summer activities, especially those related to grant activities.

Faculty: The calculation of overloads must be consistent with the University policy on adjunct/overload pay per course. Payments for efforts funded by grants should be based upon parity with their regular salary, if provided for within the grant. Twelve-month employees may earn up to 25% of their salary in overloads and/or payments by grants, assuming the grant provides for same. Nine-month employees may earn up to 25% of their salary during their nine-month assignment from overloads and/or payments by grants. Summer employment of nine-month employees to be paid by grants, or other sources including E&GI, may not exceed

the equivalent of their current salary, plus 25%, for the period assigned to the grant.

Staff: The calculation of overloads or special assignments outside normal assignments for University staff must have a comparable basis for these assignments, regardless of department and/or funding source. Twelve-month employees may earn up to 25% of their salary in overloads and/or payments by grants, assuming the grant provides for same, and these efforts are outside the normal workday and assignments. Payments for efforts funded by grants should be based upon parity with their regular salary, if provided for within the grant. Payments for summer assignments by non-twelve month employees should be paid on a summer credit hour equivalent teaching rate. The appropriate Vice President must equate the work assignment to an equivalent summer course load for faculty.

As an example, if the efforts of a special assignment in Student Affairs are the equivalent work effort of a faculty member teaching three (3) credit hours during the summer session, the maximum payment should be equivalent to \$1,950 (\$650 per credit hour rate paid to faculty). If the assignment is equivalent to full-time employment efforts during the summer, the maximum rate to be paid during this period would be \$5,850 (\$650 per credit hour for 9 credit hours). The status requisitions for any special assignments by staff must reflect the calculation for the recommended payment and the equivalency to faculty summer assignments.

Faculty & Staff Compensation from Sponsored Projects Policy

Faculty may not receive more than their regular annual salary as a result of participation in sponsored projects during the academic year. This is in accordance with the Office of Management and Budget (OMB) Title 2 of the Code of Federal Regulations, Part 200 (2CFR, 200): “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.430 (h) (2) which states “Unless there is prior approval by the Federal awarding agency, charges of a faculty member’s salary to a Federal award must not exceed the proportionate share of the Institutional Base Salary for the period during which the faculty member worked on the award.”

Some sponsors will reimburse the University for a portion of a faculty member’s academic year salary when the sponsored project is carried out during the academic year. This does not increase the faculty member’s salary, but generally helps the institution recover a portion of the salary expenses that are allocable to the sponsored project. This is commonly referred to as a “course buy-out” or “course release” of the faculty member’s time by the grant to complete the work of the project.

Example: A faculty member's annual 9-month salary equals \$50,000. As a PI on a grant, the faculty member requests and is granted \$5,000 from the sponsor in academic year salary to cover 10% effort spent on the project during the academic year. The faculty member would still receive a salary of \$50,000 for the academic year, not \$55,000.

Federal Policy: OMB Title 2 of the Code of Federal Regulations, Part 200 (2CFR, 200): “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” Section 200.430 (h) (2) (Compensation for Personnel Services) states: Intra-Institute of Higher Education (IHE) consulting by faculty is assumed to be undertaken as an IHE obligation requiring no compensation in addition to Institutional Base Salary (IBS). However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty member is in addition to his or her regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are specifically provided for in the Federal award or approved in writing by the Federal awarding agency.

Faculty performing work on sponsored projects during their regular terms of employment with the University are generally not eligible to receive pay from grants beyond their regular compensation. In cases where the work meets the federal criteria (below) for intra-college consulting, requests for additional compensation may be approved by the individual’s Supervisor, and Vice President.

Consultation must:

- Be across departmental lines or involves a separate or remote operation; and
- Be in addition to faculty member’s regular responsibilities to the University; and
- Be specifically provided for in the Federal award or approved in writing by the Federal awarding agency.

As result of approved consultation activities that are above and beyond the expected duties, the employee may be eligible for “extra service pay”. Extra service pay normally represents overload compensation. Overloads are allowable on federal grants as long as the University has met the following criteria:

1. Maintain consistent written policies which apply to both faculty and non-faculty professional personnel.
2. Maintain consistent written definitions of work covered by regular duties which is specific enough to determine conclusively when work beyond regular duties has occurred. This may be described in appointment letters or other documentation.
3. Overload amounts should be consistent with the base rate of pay and the amount of additional work performed.
4. Salaries, as supplemented, fall within the salary structure and pay ranges established by and documented in writing or otherwise applicable to the University.

Prior to requesting an overload on a sponsored program for consultation services, the requesting department has to provide sufficient documentation that **all** requirements have been met.

University policy dictates that approved overloads cannot exceed 25% of the employee's institution base salary (IBS).

II. Faculty Compensation from Sponsored Projects: Summer Effort

A faculty member on a 9-month contract may be paid summer salary (supplemental pay over and above the 9-month academic year salary) for effort contributed to a sponsored project during the 3-month summer period. Charges are based on the same monthly base rate of pay as during the academic year. Summer salary chargeable to grants and contracts is limited to that effort actually expended on the project. Faculty members receiving three months of summer support (maximum allowable) from a sponsored project must put the entire three summer months into the work of the grant. Summer salary cannot be paid for effort expended during the academic year.

Example 1: A faculty member on a 9-month contract may be paid one-ninth of his/her academic year salary for one summer month of sponsored research. If the faculty member's academic year salary is \$50,000 for nine months, the faculty member receives an additional \$5,556 ($\$50,000 / 9 = \5556) for the month spent working on the sponsored research project. $\$50,000 + \$5556 = \$55,556$ in total pay.

Example 2: A faculty member plans to spend two weeks at ½ effort (one week total effort) in the summer prepping for a grant funded project (e.g., a program he or she will lead). Delivery of the program itself will constitute one additional week of full-time effort. Thus, the faculty member may receive supplemental pay from the grant equivalent to 2 weeks in total (1/2 month). Assuming the faculty member's salary is \$50,000 for nine months, the faculty member receives an additional \$2,778 ($\$50,000 / 9 = \$5,556$ monthly salary divided by 2 to get to ½ month effort).

Student Stipend and Tuition Remission Payments

Payments to students shall be paid in accordance with the sponsor's contractual agreement and federal regulations.

Stipends are payments made to individuals for subsistence support or to defray expenses during a period of academic appointment. Stipend payments are not compensation for services rendered and, therefore, are not allowable on federal awards unless the purpose of the agreement is to provide training to selected participants and the charge is approved by the sponsoring agency (OMB Circular Uniform Guidance, Subpart E).

Stipends are only allowed if there are specific training activities included in the scope of work as proposed and awarded by the federal sponsor. Outgoing federal proposals that include stipends in the budget should include a description of a training purpose in the award. Graduate student support that is not identified explicitly as "stipend" will be considered "compensation" and should carry indirect costs. Proposals that include stipends will be reviewed on a case by case basis.

Stipends are allowable on non-federal sponsored research awards, but they should be anticipated in proposal budgets and approved by the sponsor. Many sponsors are willing to fund stipends. It is important, however, to distinguish individuals who are providing services to the University from individuals who are being paid without any expectation of work effort. University Human Resources policies prevail over non-federal sponsor expectations. An individual who is being paid for the services he/she provides to the University should be considered either an employee or an independent contractor.

Sponsored research funds generally reimburse the University for the Allowable Costs of services rendered. Stipends do not reflect payments in exchange for services and they are ordinarily not allowed on sponsored research awards. If an individual is providing a benefit to a project under the direction of a principal investigator, he/she should be paid as an employee. Proposals that include stipends will be reviewed on a case by case basis.

Tuition remission may be charged to research awards at Langston University as a non-overhead-bearing direct cost. Tuition remission is the payment of tuition expense as part of compensation to students performing necessary work on federal research awards. Unlike salaries and wages, tuition remission must be excluded from the application of indirect costs.

All compensation charged to federal research awards, whether it is paid as salaries and wages or as tuition remission, is subject to effort reporting. In order to meet this requirement without including tuition remission payments explicitly on salary certification forms, the allocation of tuition remission costs on research awards must match the distribution of work effort.

COMPLIANCE

Release Time

A faculty member is expected to remain active professionally by continually involving himself in professional growth and development activities. Research is generally defined as systematic search for knowledge through active inquiries or investigation carried out by an individual or group that generates new products, knowledge, concepts, skills, methods, or artistic accomplishments. More specific criteria may be determined within each department. A faculty member may request release time from his/her regular teaching load in relation to proposed research project.

This policy can be found in the Langston University Faculty Handbook Section 5 5.24. Release time requires the recommendation of the dean of the appropriate school and the approval of the Vice President for Academic Affairs. In implementing this policy, it shall be the responsibility of the Vice President for Academic Affairs to inform the faculty-at-large. Monitoring will be the responsibility of the Grants Compliance Manager, Academic Deans, and the Vice President for Academic Affairs.

[http://www.langston.edu/sites/default/files/basic-content-files/Langston%20University%20Faculty%20Handbook%20\(1\).pdf](http://www.langston.edu/sites/default/files/basic-content-files/Langston%20University%20Faculty%20Handbook%20(1).pdf)

Intellectual Property

Terms establish which party owns intellectual property (IP) that may be developed as a result of the sponsored research project. Langston generally has a preference to either own, or jointly own, new IP that is created. The preferred term is that all rights, title, and interest to all industrial property and intellectual property including, but not limited to, inventions, improvements, discoveries, patentable materials, copyrightable materials, trademarks, trade secrets, technology, machinery, hardware, software, know-how, methods, data, documents, materials, tests, and all other intellectual or industrial property and improvements thereto, which are conceived and/or made by one or more employees, agents, contractors, or students of LU in the performance of this Agreement, shall be owned by Langston University. However, in some instances these rights are given up. The Vice President of Academic Affairs (VPAA) will work with the principal investigator (PI) to determine, if it is acceptable, to relinquish the rights to intellectual property, and some additional paperwork may be required from the PI.

The intellectual property terms of a Sponsored Research Agreement may also include licensing rights. Langston seeks to maintain ownership of, or the right to use, data that is created as a result of a sponsored research project. The preferred term is Institution shall not be permitted to use any data resulting from the Scope of Work and this Agreement for internal non-commercial educational, research and for purposes of publication.

Participation Agreements

The PIs must require all appropriate project staff to sign (prior to proposal development) the Intellectual Property Agreement for Project Participants form to protect the rights of the University and sponsors. This agreement shall be executed by persons performing the research requiring prompt disclosure of inventions and assignment of rights to any disclosed invention conceived. The original agreement should be forwarded to the Grants Compliance Office for inclusion in the grant master file. Failure to obtain such signatures may lead to a lawsuit for breach of contract and may also jeopardize patent or copyright or other types of intellectual property protection.

Publication

If requested, the University may agree to provide sponsors with copies (or drafts) of articles, manuscripts or other written publications up to thirty (30) days in advance of submission for publication or up to thirty (30) days in advance of the anticipated publication date (including electronic publication). When necessary, an extension of an additional thirty (30) days is permitted. At the end of this period, submission or publication would proceed.

These advance review periods allow sponsors to identify patentable material, use of name, or the inadvertent disclosure of the sponsor's confidential or proprietary information (if any has been

provided), or to permit the sponsor an opportunity to comment. Under no circumstances is the sponsor permitted to make or demand unilateral changes. The PI, however, would be obligated to delete the sponsor's confidential or proprietary information as required by a prior confidentiality agreement.

Before the University signs an agreement which includes commitments regarding confidential information or sponsor review of publications/presentations, those terms must be approved by the VPAA. The PI will be responsible for ensuring that others working on the project are informed of and accept these obligations.

Rights to Results of Sponsored Research Projects or Programs

Freedom to publish results is a major criterion of the appropriateness of a research project. Normally a contract or grant is unacceptable if it limits this freedom, either by assigning ownership of results to the extramural fund source or by assigning the final decision as to what may be published to the extramural fund source. Exceptions to this policy may be made in cases where contract or grant authority has not been delegated, when such exceptions meet one or more of the following conditions:

- When security considerations in the national interest are involved.
- When the fund source reserves first rights of publication, but only if there is a provision surrendering this right to the principal investigator after a reasonable interval of time in the event the extramural fund source has not published within that time.
- When other special or extraordinary circumstances prevail which do not involve censorship of the results of the project.

Faculty, staff and/or students associated with such projects are to be notified in writing in advance of any restrictions on publication and their concurrence is a condition of their work on the project. Acknowledgement of receipt of such notification by signature of the recipient should be obtained for the project file.

Open Records

In promoting openness in its operations, Langston University also has a legal responsibility to deny public access to certain records. Records that are confidential and sealed to public accessibility include proprietary information, information which is privileged and non-discoverable, and information that is of private interest to individuals, or other information restricted by state or federal statutes.

Requests for copying and document review are to be made to the Office of Public Relations. A request form will be provided by that office. Public Relations will coordinate with the appropriate unit(s) to fulfill the request. Some requests may be referred to the Office of Legal Counsel, Board of Regents for Langston University for advice on accessibility. Langston

University charges a fee for the direct cost of copying. Any request for materials that will be used solely for commercial purposes, or those requests that will cause excessive disruption of work will be charged at a rate to recover the direct costs of document search plus copying costs.

Drug-Free Workplace

Langston University recognizes its responsibilities as an educational and public service institution to promote a healthy and productive environment. This responsibility demands implementation of programs and services which facilitate that effort. Langston University is committed to a program to prevent the abuse of alcohol and the illegal use of drugs and alcohol by its students and employees. The University program includes this policy which prohibits illegal use of drugs and alcohol in the workplace, on University property, or as part of any University sponsored activities. A copy of the full “Drug-Free Workplace” policy can be found at:

<http://www.langston.edu/sites/default/files/basic-content-files/Drug%20Free%20Workplace.pdf>

Conflict of Interest

Langston University is dedicated to the advancement, preservation and dissemination of knowledge; instruction of undergraduate, and graduate students; advancement of the public interest and public welfare. Research dedicated to these ends may incidentally generate financial benefits to individual investigators and to the University, for example, through patents and licensing. This is to be welcomed. However, the prospect of such gain cannot be allowed to govern the selection and conduct of research projects. Choices concerning the nature and orientation of research must be based on University values, which include intellectual importance, educational merit and public benefit. It is thoroughly consistent with these values; indeed it is both necessary and desirable, for the University to seek outside support from government, industry, foundation and private sponsors. Sponsored projects should reflect a coincidence of research interests on the part of sponsors and the University.

Outside professional, financial and entrepreneurial activities of individual faculty and staff can contribute to University goals and provide valuable public and personal benefits as well. Primary commitment must however be devoted to the University. External interests and activities have to be ordered so as to minimize any risk of conflict with University objectives and values. It is not possible to lay down a precise and comprehensive set of rules on conflict of interest, even when the focus is narrowed to the research side of University life. A representative set of markers is nevertheless provided below:

- A potential conflict of interest occurs when the Principal Investigator’s (PI) have the opportunity to influence the University’s activities in ways that inappropriately enhance personal gain, financially or otherwise.

- A potential conflict of interest occurs when an individual’s external professional activities interfere with the individual’s obligations to students, colleagues, and the University.
- Responsibilities of the PI - The PI must disclose all conflicts of interest (financial or otherwise):
 - that appear to be directly and significantly affected by the research, educational, or service activities funded, or proposed for funding, by an external agency; or
 - in entities whose interests would reasonably appear to be directly and significantly affected by such activity.

Such disclosure shall be in writing and submitted to whom the individual reports, with copies to the OSP and the VPAA. In case of conflicts of interest relating to students, disclosure shall be reported to the Departmental Chair and Dean/Director of the appropriate PI. Failure to report actual conflicts of interest will result in appropriate disciplinary action by the University; to include possible verbal and/or written reprimand, suspension or termination if appropriate.

Each PI must complete the “University Conflict of Interest Disclosure Form” and provide all required documentation. The completed form must be submitted with all proposals to the OSP using normal University procedures. Also, it is the responsibility of the PI to update disclosures of conflict of interest annually or as conflicts change during the period of the sponsored project.

Sale of Goods or Services to the University by an Employee

The Purchasing Department is responsible for making all purchase awards, commitments, and contracts for the University. Such obligations on behalf of the University shall be made in accordance with policies adopted by the Board of Regents for Oklahoma A&M Colleges and the laws of the State of Oklahoma. State Law--74 O.S. Supp. 1988 Sections 4241(4) and Section 4243(A.1.). (provide more detail here)

Records and Documents Retention, Security, and Control

This policy is to be used as a guideline for the retention and disposal of certain documents and records to provide adequate documentation required by law and audit requirements. Pursuant to the 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (The Uniform Guidance).

- Official documents and records created from sponsor funded awards are to be retained in the Grants Compliance Office (GCO) for future reference.
- All records pertinent to the federal awards are retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed annually, from the date of the submission of the annual financial report.
- 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 non-federal awards are retained in the same way as records for federal awards.
- Copies of unfunded proposals and fully executed Internal Proposal Cover Sheets are retained for a period of 12 months after the date of submission deadline in the Office of Sponsored Programs.
- Copies of funded proposals and fully executed Internal Proposal Cover Sheets become a part of the award files and are retained as mentioned above.

Complaints of Scientific Misconduct

Scientific misconduct is the intentional falsification or fabrication of data or results, the application of scientific procedures in a manner designed to bias results, the deceptive reporting of research outcomes, and/or plagiarism. Scientific misconduct includes the unauthorized use of privileged information, and the deliberate failure to comply with university, state, or federal requirements regarding a project, including the protection of human subjects and care and use of animals in research, testing, and teaching.

Research and other scholarly activities require that faculty, staff, and students practice the highest ethical research standards. Violations of these ethical research standards are not common. However, even one instance of scientific misconduct can jeopardize federal funding opportunities. Scientific misconduct has no place at Langston University and will not be tolerated. Should scientific misconduct be discovered or suspected, it must immediately be reported.

International Projects Guidance

This policy outlines Langston University’s administrative requirements for all Langston University (LU) faculty, staff, students, and volunteers who travel internationally as part of Langston University research, education, service, or employment.

Definitions

For the purpose of this policy:

- a. International Travel is defined as travel to any destination outside the 48 contiguous states.
- b. University sponsored programs is defined as those educational programs abroad that are developed, negotiated, or managed by Langston University and involve International Travel as define above. University sponsored programs include student travel organized and/or accompanied by a faculty member, including travel to conferences, for field trips, or for research for one or more students.

Travel Authorization

- A. For compliance and record keeping purposes, University Sponsored Programs must be submitted through the Office of the Vice President of Academic Affairs and to the President for approval per Board of Regents Policy 2.15.

International travel applicable to this policy includes, but is not limited to, travel in the course and scope of LU employment; travel within the scope of a LU-sponsored research grant or contract; travel that is eligible for LU-approved course credit as well as travel under LU auspices for non-credit experiences; and student or volunteer travel under the direction or supervision of LU faculty or staff. Students who take a leave of absence from LU enrollment to travel either on their own or through non-LU study abroad programs are not subject to this policy.

Compliance with this policy is necessary to:

Receive reimbursement for travel expenses, if eligible

Be covered by applicable insurance programs during international travel;

Contractual Agreements

Langston University travel and purchasing policies apply to University sponsored programs and transportation arrangements for International Travel; see LU Travel Policy and Procedures.

Definitions:

Travel Warning Area, for purposes of this policy, a country or region will be designated as a Travel Warning Area if any of the following conditions apply:

1. A current Travel Warning has been issued by the State Department
2. A current Travel Health Warning has been issued by the CDC.
3. Any country or region is designated as restricted for LU travel by the Office of the Vice President of Academic Affairs, based on recommendation from the Travel Advisory system of the U. S. State Department.

Required Action in Advance of Travel

Employee Travel Authorization: LU employee travel and funding must be authorized in advance by the traveler's department in accordance with established LU travel policies and procedures. The first step is completion of a Travel Authorization Form by the traveler's home department.

Restricted Travel

Any International Travel or University-Sponsored Program to a country for which the US State Department has issued a Travel Warning must be approved by the Office of Risk Management. A list of such countries can be found on the State Department website, <http://travel.state.gov>.

1. Student Travel: Student travel as part of a LU program must be authorized in advance as follows, depending on the type of travel:
2. Participation in study-abroad programs for LU academic credit requires registration through the Office of Academic Affairs (OAA).

INSURANCE

- **Emergency Medical Evacuation and Repatriation of Remains**

International travel participants are required to obtain insurance that includes coverage for Emergency Medical Evacuation and and repatriation of Remains.

- **Employee Injury/Workers' Compensation**

Faculty or staff employees who are injured in the course of their employment are covered under worker' compensation. Contact LU Human Resources for information and assistance.

- **Reporting Accidents**

Any situation that could lead to a liability claim against the University should be well documented including a description of the incident, dates, location, persons involved, and the names and contact information of any witnesses. This information should be sent to the LU Department of Risk Management in a timely and appropriate manner.

Distinguishing between gifts, grants, and contracts

Gifts, grants and contracts are the principal forms of awards made by governmental and non-governmental sources. The correct classification and processing of awards is sometimes complex and will require the use of informed judgment, particularly in cases where the nature of an award is not immediately clear. Important distinctions must be recognized between how funds are received by the University and the purposes for which the University applies these funds. Rather than focusing on any single characteristic, each award must be considered in its totality.

General Guidelines and Definition

- A **gift** is defined as a voluntary transfer of money or property made by a donor without expectation or receipt of an economic benefit. It may or may not be given for a specific purpose.
- **Government-sponsored** programs are normally carried out under contracts, cooperative agreements, or grants, depending on the agency sponsoring the work and, to some extent, the nature of the program. Although government grants and contracts are subject to

differing statutory requirements and regulations, no significant difference exists between them in terms of University policy and administrative procedures.

- **Grants from non-governmental** organizations are usually more broadly defined. Frequently, the only intent of the sponsor is to assist the University's existing programs or fund new programs. These grants are typically philanthropic rather than contractual in nature, but must be evaluated on a case by case basis to determine if they are gifts under this policy.
- **Contracts** formally commits University resources to performing a service for, furnishing a product to, or meeting the performance expectations of a sponsor under time and/or fund-use constraints. Each contract document should contain a statement of work or a description of the services to be provided. The terms and conditions of a contract should be negotiated with great care.

GRANT MANAGEMENT

Responsibilities of the Principal Investigator

Sub-Recipient Program Monitoring

The Principal Investigators (PI's) have primary responsibility for the monitoring of sub-recipients to ensure compliance with federal regulations and with the terms of both the prime award and the subaward. These responsibilities include the following:

1. Determine whether a sub-recipient or contractor relationship exists;
2. Ensure any sub-recipient is included in the proposed budget accepted by the awarding agency or has received prior written approval from the agency;
3. Identify in the subaward if it is federally funded and including the federal award identification and other available required information (2 CFR 200.331(a));
4. Ensure the subaward contains all requirements imposed on the sub-recipient so that federal funds are used in accordance with federal statutes, regulations, and the terms and conditions of the University's award;
5. Include in the agreement any required financial and performance reports and any other requirements necessary for the University to meet its responsibility to the awarding agency;
6. Ensure the sub-recipient's federally recognized indirect cost rate is used or, absent a federally negotiated rate, the de minimis rate of 10% (subject to sponsoring agency or program limitations);

7. Require sub-recipients to permit access, as necessary, to their records by the University and auditors;
8. Ensure that subaward costs are reasonable and allowable;
9. Ensure the sub-recipients are accomplishing their agreed-to program goals and objectives;
10. Review technical performance reports or other deliverables; and
11. Review of expenditures vs. budgeted cost.

Reports from the sub-recipients must be in sufficient detail for the PI to determine whether the funds are being properly used. To achieve the goal of effective monitoring, it is critical for the PI to establish regular communication with sub-recipients and maintain a system for early flagging of potential problems.

Technical/Program Reporting

In compliance with 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (The Uniform Guidance) all federal agencies require grant recipients to report periodically on the progress of work being supported. Information on reporting requirements are included or referenced in award documents. Additional information is also provided in agency publications such as:

- 1) Education Department General Administrative Regulations (EDGAR);
- 2) National Science Foundation (NSF) Grant Policy Manual;
- 3) Public Health Service (PHS) Grants Policy Statement; and
- 4) National Aeronautics and Space Administration (NASA) Grant and Cooperative Agreement Handbook.

Technical and program reports are prepared and submitted to the sponsoring agencies by the PI's. After the end of the award period, before the Grant Compliance Manager (GCM) closes out the award, the PI is required to certify that he or she has submitted all final reports (other than financial) on the award close out checklist.

Project Changes

The ability of the sponsor to make budget adjustments, to alter planned activities, or to extend the project period is governed first by regulations of the sponsoring agency, then, by the policies and procedures of the University. A copy of the regulations governing each award or a reference to the appropriate regulations usually accompanies the award documents. All principal investigators (PI's) are required to ensure compliance with regulations governing their awards. The GCM is available to assist with the interpretation of the federal and non-federal regulations.

A request to revise a grant/contract must be initiated by the PI and approved by the sponsoring agency prior to making any project changes. Questions relative to the allowability of certain activities or expenditures, which cannot be addressed by the University, will be referred to the sponsoring agency's designated project officer. Written request for project changes must be submitted by the PI to the sponsoring agency. Approved program changes must be forwarded to the Grants Compliance Office (GCO) within 30 days for inclusion in the Grant Master File.

No-Cost Extensions

The request to extend an award beyond the end date with no additional funds should be made at least 60 days prior to the end of the award. The PI should notify the Office of Sponsored Programs (OSP) of their intention to request an extension. OSP will determine the process required by the sponsoring agency for requesting a no cost extension based on the terms and conditions of the individual award.

Most agencies allow award recipients a one-time extension up to 12 months beyond the end date of the award without prior approval. If the need arises, OSP will send a letter to the sponsoring agency notifying them that the one-time extension is being utilized. For subsequent request, the PI will prepare a letter detailing the reason that the extension is being requested. Please note the explanation must be related to the project and work being performed and not related to unexpended funds. This letter also requires the President's approval.

Transfer or Termination of Sponsored Research or Service Agreements

Transfers

A transfer request must be submitted by the PI, Department, and/or responsible Chair or Dean to GCM. GCM will submit the request to the sponsor for written approval. Sponsor approval is required for the transfer of the sponsored award from one legal entity to another. PIs and Departments are encouraged to submit a transfer request as early as possible, since the process could take several months before the award can be re-issued to the new organization.

A sponsored award may terminate prior to the original expiration date for any of the following circumstances:

- PI transfers to a new institution and the sponsor requests termination of the existing award from the University in order for to re-issue the award to the new institution.
- University has expended all of the awarded funds and submitted required report(s).
- Sponsor requests early termination in the form of a written modification or government-issued **Stop Work Order**.
- All requests initiated by the University or submitted by the sponsor must be coordinated through GCM.

Early Termination

Award terms and conditions typically include early termination notification requirements that allow either the University or the sponsor to initiate an early termination. If the sponsor initiates the termination, the sponsor must provide written notification to the OSP and the PI. Written notification should be forwarded to the Grants Compliance Office (GCO) for inclusion in the grant master file. Alternatively, if the University initiates the termination, the written notification must be submitted by OSP to the sponsor.

OSP and the GCO will work with the PI and Department to evaluate the termination notice, plan a formal response and begin the closeout process. In the event of early termination, all required reports must still be provided to the sponsor.

Transfers

A request to transfer a grant from the University must be submitted by the PI, Department, responsible Chair or Dean to the respective Vice President for internal review. The VP will forward the request to the Office of the President for approval. Approved request will then be submitted to the sponsor for written approval. Sponsor approval is required for the transfer of the sponsored award from one legal entity to another. PIs and Departments are encouraged to submit a transfer request as early as possible, since the process could take several months before the award can be re-issued to the new organization. **(MERGE WITH TRANSFERS ON PRIOR PAGE.**

PI Absence from a Project Policy

Langston University expects the Principal Investigator (PI) to:

- manage the award;
- ensure that objectives are met; and
- ensure project time lines are adhered to.

Short-Term Absence of PI

Most sponsors want to be notified when a PI will be absent for short periods of time, but they require Langston University to contact them when a PI will be absent for a period of time extending longer than 3 months. In such cases where PIs are on Leave of Absence (on sabbatical, for example), a plan must be submitted to the sponsor for approval that details how the work to be performed will be carried out in the PI's absence. This might necessitate the appointment of a temporary PI to oversee project management during the faculty member's absence.

If the PI plans to, or becomes aware that he/she will:

- (a) devote substantially less effort to the project than anticipated in the approved proposal;
- (b) sever his/her connection with the grantee organization; or
- (c) otherwise relinquish active direction of the project,

He/she shall advise the appropriate official at the sponsoring organization, who shall initiate action appropriate to the situation under the guidelines that follow.

Long-Term Absence of PI

- a. In the event the PI will be away from the project for a period greater than three months (e.g. sabbatical leave) but intends to return, arrangements for oversight of the project shall be sent electronically to Langston University for approval. This information must be provided at least 30 days prior to departure or as soon as possible after the prospective

absence is known. The sponsoring agency will provide written approval to the grantee if the arrangements are satisfactory, but no formal amendment to the grant will be made.

b. If the arrangements are not satisfactory to Langston University, the grant may be terminated. If the PI's temporary activities constitute a conflict of interest (e.g., working for a Federal agency), a substitute PI shall be appointed. The process of requesting sponsor agency permission to be absent from Langston University should begin with a conversation between the PI and the sponsoring agency's Program Officer (PO). If the PI wishes to conduct some portion of the research at another location, a rationale should be provided to the PO which includes:

- 1) How the project would benefit from conducting the research elsewhere, including any specific collaborators who would be accessible.
- 2) Whether or not any portion of the research team will be brought to the alternate location (federal funds should not be expended in a location other than that specified in the proposal without permission of the sponsor).
- 3) An assurance that the facilities and resources are equal to or better than those at Langston University.
- 4) An assurance that the progress of the grant will not be slowed.
- 5) A revised budget, if necessary (with an adjustment to indirect costs, as needed).

Alternatively, if the research is to remain at Langston University for the PI's absence, a plan needs to be developed and the CV of a qualified person needs to be forwarded to the PO for review. The written request should be approved by the Chair and the Dean and forwarded to the Office of Sponsored Programs at least 45 days before PI departure for transmittal to the sponsoring agency.