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SPONSORED PROJECT POLICIES

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Glossary

Audit – An examination of records or financial accounts to check their accuracy. Audits of sponsored programs are governed by OMB Circular A-133.

Allocable Cost – Allowable costs that actually benefit the grant or contract to which they are being charged

Allowable cost – A cost incurred by a recipient that is: reasonable for the performance of the award; allocable; in conformance with any limitations or exclusions set forth in the federal cost principles applicable to the organization incurring the cost or in the Notice of Grant Award; consistent with internal regulations, policies and procedures that apply uniformly to both federally-funded and other activities of the organization; accorded consistent treatment; determined in accordance with generally accepted accounting principles; and not included as a cost in any other federally-funded grant (unless specifically authorized).

Award – A sponsoring agency’s agreement to contribute funding to a specific project.

Budget - a management plan for a project, expressed in financial terms.

Circular A-21 – circular titled, “Cost Principles for Educational Institutions.” A-21 “establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions.” Now codified under 2 CFR 220.

Circular A-110 – circular titled, “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.” A-110 “sets for standards for obtaining consistency and uniformity among Federal agencies in the administration of grants and agreements with institutions of higher education, hospitals, and other non-profit organizations.” Now codified under 2 CFR 215.

Circular A-133 – circular titled, “Audits of States, Local Governments, and Non-Profit Organizations.” A-133 “sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of States, local governments, and non-profit organizations expending Federal awards.”

Co-Investigator (Co-I) – An individual that makes a significant contribution to the research or project, with the potential for credit in future publications, but without the responsibility for the overall project management. See “Principal Investigator.”

Cognizant Agency – The Federal agency that, on behalf of all Federal agencies, is responsible for reviewing, negotiating, and approving indirect cost, staff, and leave benefit rates. The University of Scranton’s cognizant agency is the Office of Naval Research (ONR).

Conflict of Interest – A conflict between a person's private interests and public (university-related) obligations

Cash Match – The most common form of Matching/Cost Sharing (M/CS), using direct costs and/or unrecovered F&A.

Consultant – A consultant is an individual hired to provide professional advice or services on a project. A consultant is usually not an employee of the organization that requires their services.

Contract - the instrument for support an activity that is initiated by the funder such as a government agency or a foundation. The activity performs a specified service or will yield a particular end or product for the sponsor. The funding agency exercises considerable direction and control over the performance and timing of the work.

Direct Costs – “Costs that can be identified specifically with a federally sponsored project, a research or instructional activity, or any other institutional activity, with relative ease and a high degree of accuracy... These costs meet the allowability criteria established in OMB Circular A-21 and are not expressly disallowed in the award budget.”

Externally Funded Project Approval Form (EFPA) – The form which is completed when requesting approval for the submission of a proposal to a sponsoring agency (federal, state, foundation or corporate sponsor).

Facilities and Administrative (F&A) costs - see indirect costs.

Financial Conflict of Interest – A conflict of interest involving something of monetary value, such as salary or other payment for services (e.g., consulting fees or honoraria), equity interests (e.g., stocks, stock options or other ownership interests), or intellectual property rights (e.g., patents, copyrights and royalties from such rights).

Fiscal Year (FY) - Any twelve-month period for which annual financial accounts are kept. At the University of Scranton, the fiscal year is June 1 – May 31.

Fringe Benefits – Employee benefits paid by the employer, such as: FICA, Worker's Compensation, Withholding Tax, Insurance, etc.

Grant – A type of financial assistance awarded to an organization for the conduct of research or other program as specified in an approved proposal. A grant, as opposed to a cooperative agreement, is used whenever the sponsor anticipates no substantial programmatic involvement with the recipient during the performance of the activities.

In-Kind Contributions – Non-monetary contributions or assistance that are typically used for cost sharing. Contributions include equipment, materials, or services of recognized value that are offered in lieu of cash. Circular A-110 provides guidance in evaluating the value of in-kind contributions. Also see "Matching/Cost Sharing."

Indirect Costs – costs incurred for common or joint objectives which cannot, therefore, be readily identified with a specific project. Typical indirect costs include library expenses, depreciation, plant operation and maintenance, and administration.

Intellectual Property (IP) – Any product of the human intellect that is unique, novel, and has some value in the marketplace. Examples include: an idea, invention, expression or literary creation, unique name, business method, industrial process, chemical formula, computer program process, or presentation.

Key Personnel- Personnel considered to be of primary importance to the successful conduct of a research project. The term usually applies to the senior members of the project staff.

Matching/Cost Sharing (M/CS) – The terms matching, cost sharing, and in-kind contributions refer to the portion of allowable project costs not paid by the sponsoring agency. These project costs are paid by the university or through contributions by third parties. M/CS may consist of direct costs and/or unrecovered F&A costs (also known as "cash match") or the value of donated services and real or personal property (also known as "in-kind"). The sponsor may place restrictions on the types of M/CS it will accept. **The University of Scranton does not allow voluntary M/CS.**

No-Cost Extension (NCE) – An extension of the period of performance to allow the principal investigator to finish a project. No additional costs are requested from the sponsor.

Office of Management and Budget (OMB) – A Federal office that assists the President in the development and implementation of budgets, programs, management, and regulatory policies.

Principal Investigator (PI) – the person who has overall responsibility for carrying out the project. There can only be one principal investigator, but there can be several co-principal investigators.

Program Announcement – A program-specific announcement published by a sponsor that informs potential proposers of the opportunity to apply for funding and often include Program Guidelines.

Program Income – The gross income earned by the grantee that is generated directly by a grant-supported activity or earned as a result of the grant. It includes, but is not limited to: income from fees for services performed, the use or rental of real or personal property acquired under the grant, the sale of commodities or items developed or fabricated under the grant.

Proprietary – Something that is exclusively owned, private, or protected by trademark, patent or copyright

Reasonable Cost – A cost of goods or services acquired or applied, and the amount involved, that reflect the action that a prudent person would have taken under the circumstances. See Prudent Person Test.

Renewal - a competing continuation request for funding. Renewals generally include new work based on the results of the existing grant and are subject to peer review.

Resubmission- an effort to secure funding for a proposal that has been revised in response to critical comments from reviewers.

Sponsor – The organization that funds a research project.

Sponsored Program – Any externally-funded award for activities including research, instruction, conferences, public events, library grants, etc.

Sponsored Research – All research and development activities that are sponsored by Federal and non-Federal agencies and organizations, according to Circular A-21. This includes activities involving the training of individuals in research techniques where the activities utilize the same facilities as other research and development activities and where these activities are not included in the instruction function. Sponsored research is combined with university research under the function of organized research for F&A purposes.

Subaward - Grant funded, issued by the University of Scranton to other institutions of higher learning, government agencies (excluding the federal government), or other non-profit organizations, non-profit research institutes, hospitals, etc.) when the funds to be conveyed meet the definition of a subrecipient as defined in OMB Circular A-133. A subaward transfers a portion of the research or substantive effort of the prime award to another institution or organization.

Subawardee – The entity that is the recipient of a subaward

Subrecipient – The recipient entity of either a subaward or subcontract.

Unallowable Cost – A cost determined to be unallowable in accordance with the applicable cost principles or other terms and conditions contained in a grant award.

Unauthorized Submission – When a proposal is submitted to a sponsor without ORSP review and the approval of the Treasurer/VP Finance and the Provost/VP Academic Affairs.

001 Approval of Proposals

No. 001
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To ensure that proposals submitted for external support of research and other sponsored projects comply with University financial and other policies.

POLICY

1. All proposal submissions, whether electronic or not, seeking external support, including grants, contract and other support, for research and other sponsored projects must be submitted to the Office of Research and Sponsored Programs (ORSP) for review and approval prior to submission to an external sponsor. A completed [External Funding Project Approval Form](#), signed/certified by the Principal Investigator/Project Director (PI/PD), and co-PI if applicable, must accompany the proposal. ORSP will inform the necessary signatories for the proposed submission to ensure these parties communicate before signatures are obtained.
2. All faculty proposals must be approved by the PI's department chairperson, the dean of that school, and the Provost. When a project involves members of more than one department or school, the approval of all specific chairpersons and deans is required. Staff members submitting proposals should contact ORSP to determine necessary signatures prior to proposal submission.
3. The Principal Investigator (PI) accepts responsibility for the scientific and technical conduct of the project and for provision of required technical reports if a grant or contract is awarded as a result of the application. The Principal Investigator attests that all related significant financial interests have been disclosed (*see Conflict of Interest Policy No. 002*).
4. The Treasurer attests to the completeness and accuracy of the budgetary and administrative information, including indirect cost recovery contained in the application. The Treasurer must approve less than full recovery of Facilities and Administrative (F&A; also known as indirect) costs.
5. The department chairperson attests to the academic purposes of the proposed project, its departmental compatibility, and its appropriateness in terms of budget, space, equipment and/or release time.
6. The dean attests to (a) the appropriateness and availability of personnel, including salary levels, (b) the adequacy of space and other facilities needed for the project.

7. The Provost/ VP of Academic Affairs attests that all appropriate reviews have occurred and approves the overall project.
8. ORSP ensures that proposals comply with University and sponsor policies, that proposals are complete and that all signatures/certifications and approvals, including those of appropriate regulatory offices, have been obtained.
9. Proposed projects which do not conform to the University's Sponsored Project guidelines will be returned to the PI for necessary revisions prior to submission.
10. Proposals, which raise legal and/or intellectual property issues, are to be referred to the Director of ORSP and General Counsel for review.
11. The University reserves the right to withdraw any proposal that does not comply with these policies.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

002 Conflict of Interest/Conflict of Commitment

No. 002
Effective: December 2010
Last Revision: September 2012
Last Reviewed: September 2012
Resp. Office: ORSP
Approval: ORSP

PURPOSE

As an outgrowth of its mission of teaching, scholarship and service, The University of Scranton encourages its employees to be active members of the community and to engage in professional interactions of all kinds. However, conflicts with University interests and activities sometimes arise. This Policy is intended to identify the potential conflicts of commitment or interest and appropriately address them.

Note: This Policy is intended to supplement and not supplant the University policies that already exist (<http://academic.scranton.edu/department/generalcounsel/docs/conflictInterest-CommitmentPolicy.pdf>) and (<http://www.scranton.edu/finance/conflict-of-interest.shtml>). The Trustees and Officers Conflict of Interest Policy mandates yearly disclosure of financial conflicts by those two groups.

POLICY

1. This Policy applies to all employees, whether full-or part-time faculty, full-or part-time staff, administrators, exempt and non-exempt, contractual or non-contractual. Students are not covered by this Policy unless their primary connection to the University is that of employee.
2. A “conflict of commitment” exists when the external activities of an employee are so substantial or demanding of the staff member’s time and attention as to interfere with the individual’s responsibilities to the department in which the individual works, to students, or to the University.
3. A “conflict of interest” arises when an employee is in a position to influence either directly or indirectly University business, research, or other decisions in ways that could lead to gain for the employee, the employee’s family, or others to the detriment of the University’s integrity and its mission of teaching, research, and public service.
4. “Consulting”, for the purposes of this Policy, includes not only the provision of information and expertise on professional matters, but also the holding of extramural management positions and/or board memberships. In accordance with this Policy, employees should pursue consulting activities only to the extent that these are consistent with their University commitments.
5. Specific responsibilities and examples of allowable activities can be found in the Financial Conflict of Interest Policy described on the website of the Finance Department at <http://www.scranton.edu/finance/conflict-of-interest.shtml>

6. Faculty or staff members, who apply for external funding, must complete the Significant Financial Interest Disclosure Form and provide to ORSP, before proposal submission. Form is attached to EFPA at following link:
<http://matrix.scranton.edu/academics/provost/research/documents/efpa2012.doc>
7. Faculty or staff members, who apply for external funding, must complete the Financial Conflict of Interest Training. See link for instructions:
<http://www.scranton.edu/finance/files/FCOI-PHS-Training-Requirements.pdf>

The source of this document is the Office of Research and Sponsored Programs (ORSP).

003 Administration of Sponsored Projects

No. 003
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To ensure that funds provided from external sources to support research and other projects are administered in accordance with University policies as well as those of the sponsor. External sources include both governmental and private organizations (including Foundations). Faculty members seeking external funding should meet with the Office of Research and Sponsored Programs (ORSP).

POLICY

1. All externally sponsored projects for research and curriculum/program development will be administered through ORSP in accordance with established University policies and procedures.
2. Any project, which meets any of the following criteria, is considered to be a "sponsored project" and will be administered accordingly:
 - a. The project commits the University to a specific line of scholarly or scientific inquiry, typically documented by a statement of work;
 - b. A specific commitment is made regarding the level of personnel effort, deliverables, or milestones;
 - c. Project activities are budgeted, and the award includes conditions for specific formal fiscal reports, and/or invoicing;
 - d. The project requires that unexpended funds be returned to the sponsor at the end of the project period;
 - e. The agreement provides for the disposition of either tangible property (e.g., equipment, records, technical reports, theses or dissertations) or intangible property (e.g., inventions, copyrights or rights in data) which may result from the project;
 - f. The sponsor identifies a period of performance as a term and condition.
3. All externally sponsored research and teaching activities that involve human subjects, laboratory animals, use of radioactive materials, or biohazard activities must be reviewed by the appropriate University oversight committees for compliance with University policies and governmental regulations.

The source of this document is the Office of Research and Sponsored Programs (ORSP)

004 Roles and Responsibilities in Sponsored Programs

No. 004

Effective: December 2010

Last Revision: December 2010

Last Reviewed: December 2010

Resp. Office: ORSP

Approval: ORSP

1. The Assistant Controller

The Assistant Controller has the following responsibility as related to sponsored projects:

- Review Proposal Budget for compliance standards.
- Upon approval of sponsored project, establish fund to record all financial activity. This fund will serve as the official record supporting all required financial activity.
- Establish initial meeting with Principal Investigator (PI) and the Office of Research and Sponsored Programs (ORSP) to discuss sponsored project administration.
- Conduct all invoice/billing activity under sponsored project. The financial accounting system will be used as the official support of the invoice/billing.
- Complete and submit financial reports required under sponsored project.
- Subrecipient monitoring, as applicable.
- Assist Principal Investigator with financial questions/concerns.
- Complete any financial materials requested for an audit.

2. Principal Investigator/Project Director:

The PI is directly responsible for the management and administration of the sponsored project within the administrative constraints imposed by the sponsor and in accordance with University policy. In this capacity, the principal investigator has the following responsibility:

- Read and understand the specific solicitation to which he/she is applying, and ensure adherence to the policies of the solicitation and funding agency.
- Prepare the written project proposal and budget.
- Advise ORSP immediately upon receiving notification of an awarded sponsored project.
- Meet with the Assistant Controller and ORSP prior to commencing work on the sponsored project.
- The PI is responsible for adhering to all federal regulations in regard to Research Compliance. If the PI is not a University of Scranton faculty member, the PI's institution of residence is responsible for oversight of these regulations. The University of Scranton is responsible for oversight of all research performed on University of Scranton property, or off campus by University of Scranton faculty and/or staff who have completed the necessary process.
- Provide Assistant Controller with cost sharing expenditures, as applicable.

- Monitor subrecipient work and approve payment to subrecipient, as applicable.
- Ensure expenditures align with budget. Any anticipated deviations should be discussed with Assistant Controller.
- Complete and submit all technical reporting with assistance of ORSP.

3. The Office of Research and Sponsored Programs:

ORSP has the following responsibility as related to sponsored projects:

- Obtain all required information from Principal Investigator/Project Director prior to submission of proposal.
- Route the EFP through the internal review, approval and signature process.
- Submit the proposal to the sponsoring agency.
- Report changes to the budget or scope of work for funded projects to the sponsoring agency, following notification and consultation with the PI.
- Maintain official institute file for each sponsored project.

The source of this document is the Office of Research and Sponsored Programs (ORSP)

005 Budgets

No. 005
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish responsibility for preparation and submission of sponsored project budgets.

POLICY

1. The principal investigator is responsible for preparing a budget within the amount of the award as indicated in the [Externally Funded Project Approval \(EFPA\) Form](#) and in accordance with any budgetary constraints imposed by the sponsor.
2. A budget template has been prepared by the Office of Research and Sponsored Programs (ORSP) in conjunction with the Assistant Controller that must accompany the EFPA form when submitted for proper internal approval signatures.
3. Approval of submission of any budget accompanying a sponsored project proposal does not guarantee allowability of costs included in the budget. Example: PI develops a budget to include first-class travel. The proposal and budget are submitted and approved by sponsoring agency. However, as first-class travel is an unallowable cost, it cannot be incurred even though the budget was approved by the sponsoring agency.

NOTE: Indirect cost waiver, cost share, and University committed dollars must be discussed and approved prior to submission.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

006 Allowable Costs

No. 006
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish guidelines for the charging and approval of direct cost expenditures on federal awards.

DEFINITION

The cost of a sponsored project is comprised of both direct costs incident to its performance plus a portion of the Facilities and Administrative (F&A) costs of the University. Direct costs are those costs that can be specifically identified with a particular sponsored project, an instructional activity, or any other institutional activity relatively easily and with a high degree of accuracy. Typical costs charged directly to a sponsored project include but are not limited to: employees working on the project; employee benefits; the cost of supplies and equipment used in the performance of the project; travel; subawards costs; and human subject fees.

POLICY

1. The principal investigator (PI) is responsible for the management and administration of his/her award within the constraints imposed by the sponsor and in accordance with University policies. The principal investigator must authorize all expenditures of project funds.
2. In some cases, the terms and conditions of the award may require that the sponsor give specific approval for certain direct costs either as part of the specific grant or contract, or subsequent to the initiation of the project.
3. In order for a direct cost to be an allowable cost on a sponsored project, the cost must be:
 - a. Reasonable. The cost must be necessary for the performance of the award.
 - b. Allocable. The cost can easily be identified with the project and assigned to the project in accordance with benefits received.
 - c. Consistently Applied. The cost must be accounted for consistently as either a direct cost or as an F&A cost.
 - d. The fact that a proposed cost is awarded as requested by an applicant does not in itself indicate a determination of allowability. Example: PI develops a budget to include first-class travel. The proposal and budget are submitted and approved by sponsoring agency. However, as first-class travel is an unallowable cost, it cannot be incurred even though the budget was approved by the sponsoring agency. It is the PI/University's responsibility to ensure proper use of grant funds in accordance with sponsor regulations.

4. The principal investigator must maintain adequate supporting documentation to relate expenditures to the purpose of the award.
5. Salary costs, such as release time during the academic year and additional compensation during the summer months, are allowable direct charges for 9-month faculty time. Salary costs for staff members and administrators are allowable as buyout time only.
6. Administrative and clerical salaries should not normally be charged directly to federally sponsored projects. Other costs not normally charged directly include office supplies, postage, telephone line and computer costs and certain membership costs. In order to charge these costs directly to Federal projects, the following conditions must be met:
 - a. The costs must be clearly identified in the University approved proposal budget with a detailed explanation provided which justifies the necessity for the costs. In such cases where detailed budgets are not provided to the sponsor and therefore such costs are not evident, specific prior approval of Office of Research and Sponsored Programs (ORSP) is required. If such costs are determined to be necessary after the award is received, and were not included in the proposal, a determination of allowability must be made by ORSP in accordance with sponsor regulations.
NOTE: For some sponsors, the fact that a proposal cost is awarded as requested by an applicant does not in itself indicate a determination of allowability;
 - b. The costs must be specifically identified with the project. Individuals performing administrative or clerical activities can accomplish that through certified effort reports;
 - c. The project must conform with the examples of [Exhibit C of OMB Circular A-21](#).
7. Travel costs must comply with University and regulatory guidelines,

The source of this document is the Office of Research and Sponsored Programs (ORSP).

007 Unallowable Costs

No. 007
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish policy for the accounting of costs which are unallowable charges against federally sponsored projects.

POLICY

1. The following costs are unallowable charges to sponsored projects as either direct costs or as part of the Facilities and Administrative (F&A) rate.
 - a. Advertising, other than for help wanted or for the procurement of goods or services necessary for the performance of the award (e.g. human subjects);
 - b. Alcoholic beverages;
 - c. Bad Debt Expense;
 - d. Entertainment, unless specifically provided for in the award;
 - e. Fines and Penalties;
 - f. First class travel;
 - g. Goods and Services for personal use, such as automobiles;
 - h. Housing and personal living expenses for officers;
 - i. Internal interest expense;
 - j. Memberships in social, dining or country clubs.

2. In addition to the specific unallowable costs listed above, costs associated with the following activities are unallowable direct charges to sponsored projects.
 - a. Alumni activities
 - b. Commencement and convocation costs
 - c. Executive and Legislative lobbying
 - d. Fund raising costs
 - e. Investment management costs
 - f. Losses on sponsored agreements
 - g. General Public Relations costs
 - h. Costs for prosecuting claims against the Federal government
 - i. Restricted fund overdrafts

The above list is not all-inclusive and the current federal regulations and the sponsored agreement must also be consulted. For a listing of current federal regulations go to:
http://www.whitehouse.gov/omb/circulars_a021_2004 : see section J.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

008 Procurement of Goods and Services

No. 008

Effective: December 2010

Last Revision: December 2010

Last Reviewed: December 2010

Resp. Office: ORSP

Approval: ORSP

PURPOSE

To establish responsibility for the procurement of goods and services with sponsored project funds.

POLICY:

1. Goods and services funded by sponsored projects shall be acquired in accordance with established University policy as set forth at <http://www.scranton.edu/finance/index-purchasing.shtml> and any additional restrictions imposed by the sponsor. Any goods or services with a cost greater than \$2500 must obtain 3 competitive bids or complete a sole-source justification form.
2. The Office of Research and Sponsored Programs (ORSP), in consultation with the Assistant Controller and General Counsel as appropriate, is responsible for the negotiation, preparation and administration of subawards where a material portion of the scope of work or supported activity is to be accomplished by another institution or organization. The Principal Investigator (PI) will administer the subawards.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

009 Personnel Activity Effort Reporting

No. 009
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To comply with the federal Office of Management and Budget's Circular A-21 (Cost Principles for Educational Institutions) and other sponsor requirements for certifying that effort expended on a project is at least commensurate with the salary charged against the sponsored project.

POLICY

1. The University utilizes an after-the-fact effort reporting system (ERS) to account for the effort of the following categories of University employees:
 - a. Faculty and all administrative and professional employees paid on sponsored projects;
 - b. Non-exempt permanent weekly paid support staff.
2. Individual Time and Effort Report Forms are required to be completed for employees identified in 1.a above for each semester in which a portion of their salary is charged to a sponsored project. This includes the Fall, Spring, and Summer semesters. Summer semester effort reporting is required only for a faculty member whose appointment is for the academic year (i.e., 9 months) and also conducts summer research.
3. An Effort Form for employees in 1.b above, who have all or a portion of their salary charged biweekly to a sponsored project is required to be completed on a bi-weekly basis through the payroll time card system.
4. The standardized payroll form for weekly paid temporary employees, signed by the employee and their supervisor who uses a suitable means of verification that the work was performed, is the document of record to substantiate salary charges to sponsored projects. This form includes a certification of effort and fulfills the requirements of OMB Circular A-21. Weekly paid temporary employees are not included in ERS.
5. The Effort Form must represent, in percentages totaling 100%, a reasonable estimate of an employee's University compensated effort for the period. Faculty must certify their own individual Effort Report Form. Effort reports for other employees in 1a and 1b must be completed and certified either by the employee or the principal investigator (PI), using a suitable means of verification that the reported effort was expended. A suitable means of verification must be in the form of an Effort Report or Time Log. Documentation, electronic or other, must be available and accessible at all times for audit purposes. If an approval is obtained via email, a printed copy must be retained by the Principle Investigator (PI).
6. The Effort Forms for faculty must account for all effort for which the University compensates the individual. Even where the number of hours of effort the individual expends

each week substantially exceeds the "normal" work week of 35, 37.5, or 40 hours, effort percentages must be based on total effort, not hours.

7. University compensated effort includes all research, teaching, administration, service and any other activity for which an individual received compensation from the University.
8. Effort distributions should be reasonable estimates of activities, recognizing that research and instruction are often inextricably intertwined and estimates will be necessary in most cases.

Example:

Based on full 9-month academic year	
Teaching 21 credits	70%
Administrative Duties	10%
Committees, etc.	5%
Grant A	10%
Grant B	5%
Total	<u>100%</u>

The above is determined using reasonable estimates of the time committed to each respective area. Total must always equal 100%.

9. Mandatory or voluntary committed cost sharing must be reported. Where some or all effort of an individual expends on a specific sponsored research project is not funded by the project sponsor but is mandated by the sponsor or where the individual has clearly committed to uncompensated effort to the project in the application, that effort must still be reported.
10. PIs are required to complete appropriately certified effort report forms within 30 business days of the end of the semester.
11. Cost disallowances on sponsored projects resulting from a PI's failure to complete Effort Report Forms or the certification of inaccurate effort report forms to ORSP will be charged to the department's unrestricted budget.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

010 Faculty Summer Effort & Salary

No. 010
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To define the requirements for faculty having standard 9 month contracts (September-May) who choose to work and receive compensation from a sponsored project during the months of June, July and/or August. The Time and Effort Report Form must be completed and returned to the Office of Research and Sponsored Programs (ORSP).

POLICY

1. Effort devoted and corresponding salary received must be in accordance with sponsor and University policies below.
2. Faculty receiving full summer salary from external sponsors for all University uncompensated summer months:
 - a. Are ineligible for time off during that period for which they are being compensated;
And
 - b. Must submit a letter in advance to the chair of the department and Dean indicating that they will not take time off during the summer months. Letters must contain at minimum the following language, "I will not be taking vacation during the period for which I am supported by sponsored projects funding." (Certification after the fact on the effort report will be an attestation to that full effort.) Copies of above letters must be forwarded to ORSP.
3. Due to the effort commitment to the sponsored project, payment of full summer salary as described in 2. above means that the faculty member cannot engage in other activities, i.e., administrative or academic activities not compensated by the University.
4. If a faculty member has formal summer academic or administrative responsibilities, summer compensation and the corresponding effort must be adjusted proportionately.
5. Changes reducing effort for the summer months must be reported immediately to ORSP. A payroll distribution adjustment must be made prior to the month end in which the change in effort occurred since the sponsoring agency is not obligated to pay the faculty member for time not worked on the sponsored project(s).
6. Faculty having academic year appointments and receiving summer salary from a National Science Foundation grant(s) will be limited to no more than two-ninths (2/9) of their regular academic-year salary. Other sponsors may have other similar or may have no restrictions on summer salaries or payment of a third ninth. NIH Award and Administration Guidelines: http://www.nsf.gov/pubs/policydocs/pappguide/nsf10_1/aag_index.jsp?org=NSF

7. It is expected that faculty receiving summer salary from a sponsored project will perform such work in their normal place of business unless the work being conducted is off site and a requirement of the project. Any exception will require the approval of the chair, Dean, ORSP, and may require approval of the sponsor.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

011 Facilities and Administrative (F&A) Costs

No. 011
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish policy regarding the charging of Facilities and Administrative (F&A; commonly referred to as indirect) Costs to Sponsored Projects.

DEFINITION

The total costs of a sponsored project include (a) those directly attributable to its performance, e.g., salaries of project personnel, supplies, materials, equipment and travel, and (b) F&A costs, e.g., depreciation of buildings and equipment, utilities, administration and libraries. These latter costs are recovered through the application of an F&A cost rate, calculated in accordance with the cost principles set forth in the Office of Management and Budget Circular A-21 (Cost Principles for Educational Institutions).

POLICY

1. It is the policy of the University to charge all sponsored projects F&A costs at the appropriate federally approved rate. The only exceptions to this policy are as follows:
 - a. Awards from not-for-profit sponsors which have a stated policy of awarding funds with an F&A cost at other than the negotiated rate, e.g., foundations and charitable organizations; and
 - b. Other awards which have been specifically approved by the Director of the Office of Research and Sponsored Programs at an F&A cost rate other than the negotiated rate in accordance with Item 2.
2. All waivers of F&A cost recovery on sponsored projects must be approved by the Director of the Office of Research and Sponsored Programs (ORSP). PI's requesting a F&A waiver must complete the F&A Cost Waiver Request Form.

NOTE: F&A costs are relied on in the University budget, therefore every effort should be made not to forego any allowable F&A funds.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

012 Cost Sharing/Matching Requirements

No. 012
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish policy for the identification, funding, accounting, and reporting of cost sharing or matching requirements in conjunction with a sponsored project.

DEFINITION:

Cost Sharing or matching means that a specific portion of the project or program costs is not funded by the sponsor.

Types of Cost Sharing:

1. **Mandatory:** Refers to those costs which are either required by the terms of the award or by federal statute that the University must contribute toward the project in order for an award to be made.
2. **Voluntary Committed:** Any cost associated with a project, which has been identified in the proposal, but for which funding has not been requested from the sponsor. Some common examples include:
 - a. A percentage of effort for faculty or senior researchers included in a proposal budget or stated in the text of the proposal for which compensation is not requested; and
 - b. The purchase of equipment for the project, identified in the proposal, for which funds have not been requested.
3. **Voluntary Uncommitted:** Any cost associated with a project and not funded by the sponsor, which has not been identified in the proposal, or in any other communication to the sponsor as a commitment of the University. Effort of faculty or senior researchers that is over and above that which is committed and budgeted for in a sponsored agreement:
 - a. Donated faculty effort on a project over and above that which was proposed for the project; or
 - b. Academic year effort on a project for which only summer salary was proposed also would be considered uncommitted cost sharing if such effort were not listed either on the budget page, or in the body of the proposal.
4. **In-kind:** Refers to the requirement of some sponsored projects that the grantee is responsible for participating in the cost of the project in the form of non-cash contributions. Importantly, all federally funded research programs must have some level of committed faculty (or senior researcher) effort, paid or unpaid by the Federal government. The exceptions to this requirement are training grants, dissertation support, limited purpose awards, e.g., travel

grants, conference support, or when salary support is provided by another funding source such as career awards. In addition, all non-federally funded sponsored programs (including clinical trials) must have some level of committed faculty (or senior researcher) effort, paid or unpaid by the sponsor.

OMB Circular A-110 Requirements for cost sharing on Federal awards to be acceptable:
All contributions, including cash and third party in-kind shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria:

- The costs are allowable in accordance with OMB Circular A-21;
- Are verifiable from the recipients records;
- Are not included as contributions for any other federally-assisted project or program;
- Are necessary and reasonable for proper and efficient accomplishment of project objectives;
- Are not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching;
- Are provided in the approved budget when required by the federal awarding agency; and
- Are incurred during the period of the award.

Additional Considerations:

1. University policy is to provide only the minimum amount of cost sharing necessary to meet sponsor's requirements.
2. Compliance with Federal regulations and cost accounting standards requires that all cost shared expenses be treated in a consistent and uniform manner in proposal preparation and in the financial accounting and reporting of these expenses to sponsors.
3. Mandatory or voluntary committed cost sharing or required in-kind matching must be clearly indicated on the EFPA.
4. A Cost Share Form must be attached to the proposal detailing the proposed cost sharing, and list the source of funding for the cost shared expense. Contact the Office of Research and Sponsored Programs (ORSP) for specific square foot values when using University-owned classroom/facility spaces for cost share.
5. The principal investigator is responsible for maintaining records of all project related costs, which represent cost sharing and in-kind, and must be provided to Assistant Controller.
6. Funds used to meet matching requirements may be used only once.

Note:

Effort devoted to a project over and above the effort charged to the project, (or formally cost shared) need not be identified and reported if there is no reduction to other teaching or research and/or any other duties.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

013 Accounting for Program Income

No. 013

Effective: December 2010

Last Revision: December 2010

Last Reviewed: December 2010

Resp. Office: ORSP

Approval: ORSP

PURPOSE

To establish accounting policy for program income earned on sponsored projects. Certain sponsored projects generate income which, depending on sponsor regulations or the terms of the award, either is required to be remitted to the sponsor, or may be used as additional project support.

DEFINITION

Program income is gross income earned that is directly generated by a sponsored activity or earned as a result of the sponsored activity. Federal agency codifications generally provide three alternatives for accounting for program income:

- a) Additive method whereby the income is added to the funds committed to the project to further the objectives of the award;
- b) Matching, used to finance the non-federal share of the project; or
- c) Deductive method whereby the funds are used to reduce the federal share of the project. The required method varies by sponsoring agency. Program income earned on non-federal awards must be accounted for according to the terms and conditions of the award.

POLICY

1. The Assistant Controller will establish a separate fund to account for program income when the additive method is required. At the Assistant Controller's discretion, a separate fund may not be required under circumstances wherein the amount of program income is normal, i.e., less than \$5,000. The fund will have the same F&A rate as the sponsored project fund.
2. When the deductive method is required, the program income must be deposited and accounted for in the fund established for the sponsored project.
3. When the matching method is required, program income will be treated in accordance with the Office of Research and Sponsored Programs (ORSP) cost sharing procedures.
4. The deductive method will necessitate that PBIL (Project Billable Amount for the fund) be reduced by the amount of program income since the income is required to off-set the sponsor share of the project cost.
5. Types of program income include, but are not limited to:
 - a. Income from fees or service performed;
 - b. Income from the sale of pamphlets or written material;
 - c. Rental fees; or
 - d. Proceeds from the sale of tangible property or items fabricated under an Award.

Note: Income earned from license fees and royalties on patents and copyrighted material is not considered program income for federal awards unless agency regulations or the terms and conditions

of the award provide otherwise. Additionally, tuition and fees received for courses taught by an employee performing under a grant are not considered program income. Refer also to the terms and conditions of non-federal awards for the requirements related to patent and copyright income.

6. Awards in which Gross Program income may be off-set by the costs of collecting the income to enable reporting Net Program Income, the Program Income fund is to be set-up to account separately for the costs of collecting and spending the Program Income.
7. The Assistant Controller has the responsibility to report program income earned, and, when applicable, to either remit such income to the sponsor or to apply the income as funding for related project expenses in accordance with sponsor requirements.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

014 Sponsored Project Payments

No. 014
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish the authority and responsibility for the deposit of payments for sponsored projects.

POLICY

1. The Assistant Controller has the sole authority and responsibility for the deposit of cash received as payment for sponsored projects, and for the identification and posting of those payments to the appropriate sponsored project fund.
2. Checks and accompanying correspondence received representing payment on sponsored projects must be forwarded to the Assistant Controller immediately upon receipt.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

015 Direct Billing

No. 015
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish responsibility for the direct billing of sponsored project expenses.

POLICY

1. The Assistant Controller is responsible for issuing requests for advance payment, payment by schedule, invoices, vouchers and any other financial instrument required to effect funding under sponsored project agreements. Exceptions to this responsibility must receive the prior approval of Office of Research and Sponsored Programs (ORSP).
2. ORSP is authorized to issue a payment request, if necessary, to legally execute an agreement between the University and a sponsor.
3. The financial accounting system represents the official record supporting any invoice or voucher issued.
4. ORSP and the Assistant Controller are authorized to conduct reviews to ensure that expenditures billed to a sponsor are authorized and allowable under terms and conditions of awards and are in accordance with University and sponsor policy.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

016 Delinquent Payment/Nonpayment of Project Costs by Sponsors

No. 016

Effective: December 2010

Last Revision: December 2010

Last Reviewed: December 2010

Resp. Office: ORSP

Approval: ORSP

PURPOSE

To establish responsibility for the resolution of delinquent payment and/or nonpayment of project costs by sponsors.

POLICY

1. The Office of Research and Sponsored Programs (ORSP) or the Assistant Controller will notify the principal investigator in the event that collection on invoices submitted to sponsors or scheduled payments due from sponsors are unduly delinquent or in question. Notification will be made as soon as the information is available. In addition, it is the responsibility of the principal investigator to notify the Director of ORSP of any unduly delinquent or in question invoices or scheduled payments.
2. ORSP, in consultation with the Principal Investigator, will be responsible for ascertaining the reasons for nonpayment.
3. In the event that it is determined that payment for costs incurred is not forthcoming, ORSP, in conjunction with the principal investigator, the Assistant Controller, the Treasurer, and General Counsel may seek legal remedy, if warranted.
4. Should all prudent collection efforts fail, as determined by the officials listed above, uncollectible claims will be written-off to the department of the PI(s).

The source of this document is the Office of Research and Sponsored Programs (ORSP).

017 Interim and Final Financial Reports

No. 017

Effective: December 2010

Last Revision: December 2010

Last Reviewed: December 2010

Resp. Office: ORSP

Approval: ORSP

PURPOSE

To ensure compliance with Office of Management and Budget Circular A-110 (Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations) as codified by the federal grant making agencies and other sponsors' policies regarding the timely submission of financial reports of expenditures.

POLICY

1. The Office of Research and Sponsored Programs (ORSP), in conjunction with the Assistant Controller, is responsible for the preparation and submission of interim and final financial reports required under sponsored project agreements. They are also responsible for maintaining procedures required to ensure full compliance with the financial reporting of all such agreements.
2. Interim and final financial reports must be submitted by the due date prescribed by the terms of the award. These reports will be retained in accordance with the sponsor's and the University's record retention policy.
3. The general ledger system represents the official record supporting all required financial statements.
4. The Assistant Controller has the authority to request documentation in support of any questioned charge, as well as the authority to exclude from any financial billing or reporting all costs deemed questionable and/or unsupported.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

018 Compliance with Subrecipient Standards of OMB Circular A-133

No. 018
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish responsibility for compliance with the Office of Management and Budget (“OMB”) Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations) as it relates to the University’s responsibilities in making awards to subrecipients subject to A-133.

POLICY

1. Prior to submitting a University proposal to a federal sponsor that includes any subrecipient, the Office of Research and Sponsored Programs (ORSP) will ensure that the subrecipient has supplied the University with a Subrecipient Commitment Form signed by an authorized institutional official, a completed and signed SF424 cover page, scope of work, budget, and Facilities and Administrative (F&A) Cost Rate Agreement if applicable. ORSP should be notified by the Principal Investigator (PI) in the event of any subsequent modifications to the budget or Scope of Work.
2. In cases where prior experience with the subrecipient or the nature of the organization indicates additional risk*, the following conditions may be imposed:
 - perform site visits of subrecipient review of financial and programmatic records and observation of operations;
 - additional documentation will be required with requests for reimbursement;
 - payments will be made on a cost-reimbursable or milestone basis; and
 - references regarding other awards performed for federal sponsors.

Factors such as the size of the subaward, the complexity of the compliance requirements, and risk of subrecipient non-compliance as assessed by the University may influence the nature and extent of monitoring procedures.

*Additional Risk Examples:

Example 1: The University engaged Company A on a prior sponsored program. Company A failed to submit data to support research findings and did not provide supporting documentation for invoices. Company A is now considered a high-risk subrecipient by the University.

Example 2: The University wants to engage College B as a subrecipient. College B has had two years of financial audits with significant findings. College B is considered a high-risk subrecipient by the University.

3. The PI is responsible for monitoring the activities of subrecipients, as necessary, to ensure that Federal awards are being used for their authorized purpose and that performance goals are achieved. In doing so, the PI is required to review and approve all technical and financial

reports (including invoices). PI concerns regarding the contents of any required report(s) must be brought to the immediate attention of ORSP.

4. ORSP will advise subrecipients of requirements imposed on them by Federal laws, regulations and the provisions of contracts, grant or collaborative agreements as well as any supplemental requirements imposed by the University.
5. PIs must utilize the Subrecipient Commitment Form to request both an initial subaward agreement and all subsequent modifications to that agreement. The PI is required to sign all subaward and subaward modification requests, verifying that the information on the request form is accurate and that a current subrecipient is performing according to the provisions of the subaward agreement.
6. The Assistant Controller will generate a list of subrecipients once each year and will request each subrecipient to submit an Annual Subaward Monitoring Form. If a subrecipient fails to submit its correspondence in a timely fashion, University of Scranton will take such action as necessary, including withholding of payment to the subrecipient.
7. The Assistant Controller is responsible for reviewing submissions from Subrecipients to identify those with findings related to Federal awards provided by the University.
8. For ongoing subawards, in those instances where audit findings impact the University, The Treasurer's Office will discuss the findings with ORSP and the principal investigator to determine an appropriate plan of action which may include adjustment of the University's records, demand repayment from the subrecipient, or other remedial action.
9. ORSP will ensure that subawards contain language permitting the University and/or its auditor's access to the subrecipient's records and financial statements as necessary for the University to comply with OMB Circular A-133.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

019 External Audits

No. 019
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish responsibility for the coordination of external audits, reviews, inquiries, and investigations of sponsored projects.

POLICY

1. Requests from an outside agency to conduct a financial or programmatic audit, review, inquiry, or investigation (“review”) of a sponsored project must be directed, in writing, to the Office of Research and Sponsored Programs (ORSP).
2. ORSP will notify the Treasurer’s Office, the Internal Audit Department, the Principal Investigator (PI), and his/her department of an impending “review”.
3. An entrance and exit conference with the sponsor will be a required part of the “review” process.
4. During the “review,” every effort must be made by the PI and ORSP, in consultation with the Treasurer’s Office, to provide sufficient documentation and/or an adequate explanation to written requests for information, in order to preclude cost disallowances or other deficiency findings.
5. Cost disallowances cited in an audit/review report which cannot be refuted must be transferred immediately from the sponsored project account to the unrestricted operating account or another appropriate non-sponsored project account of the PI or his/her department.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

020 Record Retention

No. 020
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish responsibility for the retention of records, including documentation supporting project expenditures, in accordance with federal, state, and sponsoring agency regulations and requirements. The Office of Research and Sponsored Programs (ORSP) follows regulations contained in [OMB Circular A-110 Subpart C-53](#) pertaining to the retention and access requirements for records.

POLICY

Following the project closeout process, ORSP retains documents, and the PI will retain all supporting documentation, for **three (3) years** effective from the date of submission of the final expenditure report, unless the award terms and conditions specify a different period.

1. At the onset of a new project, a file is created immediately upon submission of a [Externally Funded Project Approval Form](#). The file includes a copy of the proposal and the approvals for the application to be submitted to the funding agency. Once an award is issued, the Letter of Award, an executed contract or other official notification, copies of all technical and financial reports, and all additional documentation pertaining to the award or project are kept by ORSP.
2. For the duration of an award, ORSP and the PI must maintain the entire set of documents for three (3) years following the termination of the project, with the exception of all grant expenditure files. These will be maintained similarly in the Office of the Treasurer or another secure storage area. After three (3) years, or the specific maintenance period defined by the funding agency, records are removed and processed for destruction.
3. If, prior to the expiration of the three (3) year retention period, any litigation is begun or a claim is instituted involving the award covered by the records, the Principal Investigator (PI) shall retain the records beyond the three (3) year period until the litigation or claim has been finally resolved.
4. Whenever an agency requires that records be kept for a longer period of time, ORSP will honor the agency's requirement.
5. Faculty/Principal Investigators must:
 - a. Work in conjunction with the Assistant Controller and ORSP to coordinate submission of financial and technical reports.
 - b. Notify ORSP when they submit technical or scientific reports to funding agencies.
 - c. Maintain copies of their scientific or technical reports, and are responsible for notifying campus officials when they submit deliverables to funding agencies.

Note: If project involves real property, the grant document must be maintained as long as the real property is in place. Real property is defined as property that includes land and buildings

and anything affixed to the land. Real property only included those structures that are affixed to the land, not those which can be removed, such as equipment.

The source of this document is Office of Research and Sponsored Programs (ORSP).

021 Sponsored Projects Close-out

No. 021
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish responsibility for the orderly and timely close-out of completed sponsored projects in accordance with sponsor requirements.

POLICY

1. The principal investigator is responsible for the preparation and timely submission of all required progress, programmatic, or technical reports.
2. The Assistant Controller is responsible for the preparation and submission of final financial reports and invoices, and/or final invoices or final vouchers.
3. Reports of sponsor-owned equipment normally are to be prepared and submitted by Office of Research and Sponsored Programs (ORSP) in cooperation with the principal investigator and his/her department.
4. When required, invention reports are to be prepared by the principal investigator and submitted to ORSP. ORSP will forward these reports for signature on behalf of the University by the Director of ORSP, University Counsel and the University's Patent Attorney.

The source of this document is the Office of Research and Sponsored Programs (ORSP).

022 Account Close-out

No. 022
Effective: December 2010
Last Revision: December 2010
Last Reviewed: December 2010
Resp. Office: ORSP
Approval: ORSP

PURPOSE

To establish authority and responsibility for the close-out of sponsored project accounts.

POLICY

1. The principal investigator is responsible for all direct cost charges to the sponsored project account. Cost transfers adjusting recorded expenses must have the principal investigator (PI)'s approval.
2. Funds may not be obligated after the termination date of the sponsored agreement. The PI is responsible for ensuring that any purchase orders for equipment, supplies, or other materials or services are executed prior to the close of business on the final day of the award performance period (budget period) and that they are authorized, allowable, and necessary for the completion of the project.
3. The Assistant Controller is responsible for:
 - a. Establishing and implementing procedures to ensure that financial reports are issued in a timely manner;
 - b. Reconciling Facilities and Administrative Costs and employee benefits expenses charged to accounts and making any necessary adjustments;
 - c. Preparing and submitting the final report of expenditures in accordance with sponsor requirements;
4. The Assistant Controller will issue financial reports based upon the general ledger activity at the close of an interim and/or final budget period, consistent with established financial reporting and account close-out procedures. The principal investigator and/or designee must ensure that, prior to financial reporting, all expenses are allowable and allocable to the project and that any required adjustments to expenses are posted in compliance with accounting, reporting and close-out policies and procedures.
5. The PI is responsible for completing the Grant Close-out Checklist.

The source of this document is the Office of Research and Sponsored Programs (ORSP).