



Lincoln University

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Post-Award Manual and Standard
Operating Procedures

Office of Sponsored Programs

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Post-Award Policy and Procedure Manual

Role of Post-Award Administration in the Office of Sponsored Programs (OSP)

The Post-Award staff within the Office of Sponsored Programs (OSP), currently located in first floor, Wright Hall (x7234), encompasses the notification requirements for new sponsored project awards to include budget and agreement review, award set-up, preparation and handling of subawards, budget changes and other modifications, programmatic and fiscal compliance, monitoring, training and technical assistance, reporting , and grant close-out.

Upon receipt of an award, usually in the form of an award letter, OSP will prepare an award package that consists of the award letter, the budget and budget justification, budget matrix and the terms and conditions accompanying the award.

Award Negotiations and Acceptance

When a sponsor has approved a proposal for funding, the University will receive notice that an award has been made and documents are being prepared. This notice may come in the form of a contract, grant, email notification, or award letter. The notice may be sent to the University President, OSP, or to the PI/PD. If the PI/PD or the President's Office receives such a notice, the notice must be forwarded to OSP immediately to become part of the official record of the award. OSP cannot administratively initiate the project without official sponsor notification.

When OSP receives notice of an award, the terms and conditions will be reviewed. OSP will manage any necessary award negotiations and the preparation of any additional documents requested by the sponsor during the course of those negotiations. (Pre-Award Specialist handles preparation of these documents whereas Post-Award Specialist will handle negotiations. Both Specialists will work in consultation with the Director).

If the award requires that a contract or agreement be initiated, it will be reviewed initially by OSP. No award can be accepted until all sponsor terms and conditions have been reviewed and approved by OSP.

The Pre-Award Specialist(s) will then prepare an award package that consists of the award letter, the budget and budget justification, budget matrix and the terms and conditions of the grant. Copies of award package will be sent to the Dean, the Sr. Grants Accountant, and the Post-Award Specialist.

The Post-Award Grants Specialist will request a Post-Award Acceptance Meeting with the PI. At the Post-Award Meeting the terms and conditions and other contents of the package will be discussed with the PI to ensure that the PI understands, agrees to, and accepts the terms and conditions associated with the grant project. Following the Post-Award Acceptance Meeting, the Post-Award Specialist will forward the package to the Sr. Grants Accountant who will then set up the award in the financial system and notify the PI when the funds will be available.

An account having an assigned name and number must be set up in the Business Office. A Budget Matrix (see Appendix B) will be created by the Office of Sponsored Programs (OSP) to initiate this process. No financial obligations are to be made on a grant without the award letter, a Post-Award Meeting, and the appropriate account being established. If any review committee approvals are required, such as Institutional Review Board, the grant will not be setup in the financial system until all approvals have been obtained.

Award Set-up and Establishing a Grant Account

1. The Post-Award Specialist within the Office of Sponsored Programs must receive copies of all award documentation (i.e. notice of grant award, letter of agreement, copies of transmittal letters, etc.) whenever an award is accepted. Upon receipt of the award documentation, the Post-Award Specialist will review the documents, terms and conditions, and other information necessary to process the award.
2. The Post-Award Specialist will request a Post-Award Meeting with the PI. The PI will be presented with a Budget Matrix set up in accordance with the funding agency's approved budget, the terms and conditions of the award, and with University policies for budget preparation. At the Post-Award Meeting the terms and conditions and other contents of the package will be discussed with the PI to ensure that the PI understands, agree to, and accepts the terms and conditions associated with the grant project. Following the Pre-Award Meeting, OSP will forward the Budget Matrix and other required documentation contained in the award package to the Business Office/Grants Accountant.
3. The Business Office/Grants Accountant obtains the necessary approvals and assigns an account number. OSP in collaboration with the Business Office/Grants Accountant establishes a fund account for each sponsored program award. The Grants Accountant will enter the approved budget into the University's system. The Grants Accountant establishes the account when a contract award is fully executed. The grants accountant notifies OSP and the PI of the account number.
4. When the Business Office/Grants Accountant notifies OSP that the budget is approved and the account information is entered into the University's system, the terms and conditions will be sent to the PI and her/his Dean and Chair. Once the PI receives the terms and conditions as well as the account number, the PI can charge appropriate expenditures to it. Funds cannot be obligated until an approved budget is in the system and the PI is in receipt of the terms and conditions and other required documents. This structure enables tracking and reporting of expenditures for each individual award.
5. OSP will then move the grant file within Amplifund from "Pending" status to "Active". Be sure to make the same adjustments on the shared drive.

6. When necessary, OSP will hold a conference with all parties (internal and external) to ensure that everyone involved in a newly funded project understands the terms and conditions of the award and their responsibilities.

Post-Award Administration and Monitoring:

Award Management

Post-Award services for sponsored programs support the institution, faculty, and staff by providing the programmatic and fiscal management of grants and contracts and by complying with federal and sponsor regulations concerning the activities on the grant and the expenditure of funds.

The PI is responsible for monitoring program activities and regulating expenditures within the budget awarded by the sponsor. The accuracy of both the budget and expenditure information is the responsibility of the PI. Any corrections should be filtered through OSP to the appropriate departments. Expenditures over the budget and for disallowed costs are not possible and they will ultimately become a department or center responsibility. OSP is also responsible for the University's sponsored program accounting including invoicing sponsors, preparing financial reports, and coordinating sponsored program audits.

The following sections provide detailed requirements and guidance for post-award administration.

Legal Framework

The Office of Sponsored Programs operates in a legal framework that is determined by the relationship between the institution and the sponsor, the type of agreement between the two, and the terms and conditions of the agreement. For example, a grant from the federal government will require Lincoln University to comply with appropriate Office of Management and Budget (OMB) Circulars, the guidelines and policies of the specific federal agency, such as NSF or HHS, and depending upon the nature of the program within the agency and the grant agreement used by that program, additional program-specific terms and conditions. Lincoln University is required to operate within this legal framework and OSP staff must understand the entire legal framework in order to operate in the best interest of our unit, faculty, staff, students, and the University.

Regulatory Compliance

Grants and contracts are normally awarded to the institution, not the individual PI/PD(s). While the individual faculty or staff member is responsible for conducting the project, it is the institution that is accountable for the grant's management. Failure to comply with the regulations governing the grant may result in significant penalties to the institution, not the least of which is damage to the reputation and loss of trust.

In order to be a good steward of federal and sponsor funds, the institution must build a management system that facilitates and ensures compliance with the regulations and with the good practices of the profession. The structure of the regulations governing grants and contracts can be complex. For example, the federal Office of Management and Budget (OMB) establish the general framework that governs the management of all federal grants via the Uniform Guidance 2.CFR.200.

Individual agencies create their own set of terms and conditions within the framework established by the OMB Uniform Guidance (e.g. NSF's PAPPG, NIH, and HHS). Grants are also governed by other regulations, such as Executive Orders and Public Laws. Lastly, specific programs within an agency may add special requirements. Private funding sources, both profit and non-profit, have their own sets of requirements and expectations.

The key elements of the regulatory framework for grants are defined by the aforementioned 2 CFR 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and may be accessed at the [Electronic Code of Federal Regulations](#) website. Federal regulations applicable to procurement actions such as contracts are contained in the Federal Acquisition Regulation (FAR).

In addition to these rules and principles, there are a number of other federal regulations that affect grants and contracts. Some of these regulations include the Bayh-Dole Act (Rights to Inventions), Davis-Bacon Act (Prevailing Wage), ITARs (International Traffic in Arms Regulations), EARs (Export Administration Regulations), USA PATRIOT Act, the America COMPETES Act (ACA) and the Federal Funding Accountability and Transparency Act (FFATA).

Complying with the federal requirements for the management of grants and contracts demands careful attention. Issues such as meeting cost accounting standards, sub-recipient monitoring and time and effort reporting require specialized knowledge. Other issues, such as time extension and sub-contracting, demand management skills. The Post-Award Specialist must understand the complex layers of regulation and who can develop and manage an appropriate system that ensures compliance with the regulations.

Award Terms and Conditions

The award document must be reviewed by the PI and OSP to determine special terms and conditions, with respect to requirements for both financial management and non-financial management. Identifying any special terms and conditions at the outset and communicating those requirements is critical to ensure appropriate management of the award.

OSP will review award terms and conditions with the PI. OSP will produce an internal notice of key information about the award and administrative guidance on items such as required prior approvals, award restrictions, and reporting. This will also include an internal budget for the award.

OSP Grant Fiscal Management and Compliance

Fiscal Management with OSP is related to, but separate from the fiscal compliance conducted by the Sr. Grants Accountant in the Grants Office/Business Office at Lincoln University. The fiscal management of grants and contracts done by the Post-Award Specialist is a critical function for the grants processes and practices. The sponsor, LU, and individual faculty and staff members all have a strong interest in ensuring that the project is managed within the guidelines. Below are the general functions of grant fiscal management in OSP. Some of these tasks may overlap with the role of the Sr. Grants Accountant. Where discrepancies may arise, it is important for OSP and the Grants Office to meet and establish guidelines for the separate and/or collaboration on individual job functions. These tasks include:

- Providing an accurate and consistent accounting process in which grant funds are segregated and monitored; OSP in our use of Amplifund must establish separate accounts for each grant. Similarly, the Sr. Grants Accountant does the same for her/his role in fiscal monitoring and compliance.
- OSP must determine the allowability and allocability of expenditures for each grant. Cost must be allowable, allocable, reasonable, and treated consistently. The Post-Award Specialist, therefore, must review each requisition and voucher to determine if it is budgeted for within the grant; if the funds are being applied/used appropriately; if the funds are being withdrawn from the appropriate line item in the budget; and determine if enough funds are available in the budget category to cost the funds being requested.
- Grant budgets often need to be adjusted after the project begins because of unforeseen expenses and changes. Fiscal management, consequently, must include a system for reviewing and approving budget changes and time extensions, and for obtaining sponsor approval when necessary.
- Salaries and wages charged to a grant must be supported by certified time or certified effort reports that are reconciled with Lincoln University's payroll records. Post-Award services maintain documentation that proves to auditors that personnel charges made to the grants are allowable, allocable, and reasonable. Any cost transfers related to time and effort should be thoroughly documented in a timely manner.
- Fiscal management and compliance includes collecting documentation for cost sharing. Cost sharing or Lincoln University's contribution to the project's total costs, is an important aspect of some grants. Federal regulations require careful documenting and reporting of those shared costs.
- Sponsors typically require financial status reports, which may occur monthly, quarterly, semi-annually, and/or annually. Although this is a primary function of the Grants Office, OSP should have copies of the reports on file.
- Also a primary function of the Grants Office, the Post-Award Specialist must also assist in the close-out procedure for completing the project. All financial obligations must be liquidated, unobligated funds returned to the sponsor, and all technical and financial reports submitted to the sponsor.
- Fiscal management and compliance also requires a careful system of record-keeping. Record retention requirements can vary by agency. Generally, however, records must be retained for a minimum of three (3) years for federally sponsored grants. The records

retention requirement for state, private, and corporate grants are established by these funding agencies. Pennsylvania has a ___ year record retention requirement.

Financial Management Practices

Charges to a sponsored project should support the project's purpose and activity and represent those costs necessary to meet the project's scientific and technical requirements. Such charges cannot be assigned arbitrarily or for the purpose of simplified budget management that is unrelated to the sponsored agreement's purpose. Lincoln University follows the OMB 2 CFR 200: Uniform Guidance that states "Direct costs are those costs that can be identified specifically with a particular sponsored project, an instructional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. Where Lincoln University treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution.

Prior Approvals

Under certain circumstances, prior approvals necessary for project or budgetary changes are required; PIs and their administrators should be aware of when such prior approvals are required and whether they can be granted institutionally or whether agency approval is required.

The PI and the University are both responsible for adhering to the conditions of the sponsored agreement and obtaining required approvals for changes. The most common changes needing approval are:

- Re-budgeting within the approved budget (adhere to funder's guidelines);
- Purchase of equipment or foreign travel not in the approved budget;
- Change in PI or other significant personnel or level of effort;
- No-cost extension of the project period.

If revisions are necessary, please contact OSP for assistance. OSP will request the changes from the sponsor on behalf of the PI. Changes in scope of work, key personnel, or level of effort must always be approved by the sponsor.

Budget Reallocation

In circumstances when PIs wish to make a change in a project budget, staff, scope of work or dates, it may require the sponsor's explicit approval. The PI should prepare the request to the sponsor, providing necessary justification and submit the request to OSP **before** the change occurs. OSP will review the request to make sure the content and justification are suitable, and then forward it to the sponsor. Since either the sponsor may reply directly to the PI or OSP, each should inform the other when they receive a reply from the sponsor.

Expanded authority is the operating authority provided to grantees by Federal agencies that waives the normally-required sponsor pre-approval for specific actions.

Examples of changes **not** covered under expanded authority (i.e. written agency approval is required to do any of the following):

- Change the scope or the objective of the project or program;
- Change a key person specified in the application or award document;
- Absence of the principal investigator for more than three months;
- Reduction in time devoted to a Federal project by 25% or more;
- Change in circumstances whereby additional Federal funding is needed to complete the project.

Cost Transfers

Many Federal agencies that perform audits of sponsored programs at colleges and universities have focused attention on untimely or unsubstantiated cost transfers (i.e., moving transactions from one sponsored project to another). Funding agencies have questioned and/or disallowed transfers when they occurred frequently on an award, when they were not processed timely, (occurring several months or more after the initial charge was recorded), and/or when there was an inadequate explanation or lack of accompanying documentation. Transfers of this type, particularly when they occur on projects with cost overruns or unexpended balances, can cause agencies to question their appropriateness, as well as the overall reliability of the recipient's accounting system and their ability to properly administer sponsored programs.

It is the PI's responsibility to monitor all transactions charged to his/her sponsored project. Per OMB Uniform Guidance, all cost transfers must be reasonable, allocable, treated consistently throughout the University, and conform to any limitations or exclusions in the sponsored agreement. If it is determined that a cost transfer is required, the following should be noted:

- Cost transfers representing corrections of clerical or bookkeeping errors (i.e., transactions inadvertently charged to the wrong project) **must be made promptly** after the errors are discovered. Cost transfers must be made within 90 days of the original transaction. When a transfer is made after 90 days, it raises serious questions regarding the appropriateness / allowability of the transfer.
- All transfers **must be supported by documentation** which contains a full explanation of how the error occurred and a certification of the correctness of the new charge. An explanation which merely states that the transfer was made "to correct an error" or "to transfer the charge to the correct project" is not sufficient. *Note: frequent errors in recording costs may indicate the need for improvements in the academic unit's fiscal administration of sponsored projects and/or its internal control system. Departments may be asked / required to evaluate the need for improvements in these areas and to implement necessary changes.*
- Transfers which involve a change in previously certified effort will require a further statement indicating why the effort reporting was not corrected prior to the original certification. In addition, a statement that the revised distribution of pay accurately represents effort during the period indicated will be required.

- All cost transfers of expenditures to a federally sponsored project will require approval by OSP.
- The PI must use the Cost Transfer Form and follow the Cost Transfer Policy instructions developed by OSP in September 2011. The form must be signed by the PI and include supporting documentation. OSP can assist the PI with the necessary information required on the form, such as the original document reference number, the date in which the transaction posted to the accounting ledger, and a copy of the original ledger documentation.

When a PI processes or requests a cost transfer for a transaction that is 90 or more days after the date the original transaction was posted to the sponsored project, a detailed explanation of why the transfer is late must accompany the request. Note: all cost transfers beyond the 90 day period, are subject to the review and approval of OSP.

Allowable Costs

OMB Uniform Guidance identifies direct and indirect costs that may be charged to Federal grants and contracts. The Uniform Guidance also identifies those charges that cannot be charged to sponsored agreements and are considered unallowable expenses. The Uniform Guidance offers four tests to determine the allowability of costs applied to federally sponsored agreements.

Allowable costs must be:

1. Reasonable – For a cost to be considered reasonable, it must be necessary for fulfillment of the agreement, acquired by means consistent with Federal and state laws and regulations, and consistent with University policies and practices.
2. Allocable – A cost is allocable to a sponsored agreement if the goods/services involved are charged in accordance with the relative benefits received by that agreement. To be considered allocable, a cost must be incurred solely to advance the work under the sponsored agreement or benefit both the sponsored agreement and other work of the institution in proportions that can be approximated through use of reasonable cost allocation methods.
Note: Any cost that is allocable to a particular sponsored agreement may not be moved (e.g., cost transfer) to another sponsored agreement in order to meet deficiencies caused by overruns or other funding considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience.
3. Treated consistently throughout the University - similar costs normally cannot be treated as both direct and indirect costs.
4. Allowable – Conform to any limitations or exclusions in the sponsored agreement.

Unallowable Costs

There are expenditures that the Federal government deems inappropriate and will not reimburse and should not be directly or indirectly charged to contracts and grants; the government refers to these categories of costs as *unallowable*, which are identified in OMB Uniform Guidance.

Table: Allowable and Unallowable Costs

Type of Payment	Federal Sponsor	State Sponsor	Private Sponsor
Advertising and public relations costs	Allowable when necessary to meet the specific requirements of the sponsored agreement.	Same as Federal sponsors	Same as Federal sponsors
Alcoholic beverages	Unallowable	Unallowable	Unallowable
Automobile Costs for Personal Use	Unallowable	Unallowable	Unallowable
Bad Debt	Unallowable	Unallowable	Unallowable
Books and journals	Allowable when necessary to meet the specific requirements of the sponsored agreement; otherwise provided as part of the University's library services.	Same as Federal sponsors	Same as Federal sponsors
Consulting services	Consultant services rendered by persons who possess a special skill (not officers or employees of LINCOLN UNIVERSITY) are allowed up to a maximum amount of \$650 per consultant per day.	Same as Federal sponsors	Same as Federal sponsors
Defense and Prosecution of Criminal and Civil Proceedings, Claims Appeals and Patent Infringement	Unallowable	Unallowable	Unallowable
Donations and contributions	Unallowable	Unallowable	Unallowable
Entertainment	Unallowable	Unallowable	Unallowable
Equipment – special purpose (e.g., scientific equipment)	Allowable provided that items with a unit cost of \$5,000 or more have the prior approval of the sponsor	Same as Federal sponsors	Same as Federal sponsors
Fines and Penalties	Unallowable	Unallowable	Unallowable
Goods and services for personal use	Unallowable	Unallowable	Unallowable
Insurance	Costs of insurance required or approved pursuant to the sponsored agreement are allowable; otherwise treated as an F&A cost.	Same as Federal sponsors	Same as Federal sponsors
Interest and Investment Management Costs	Unallowable except for cost related to the physical custody and control of monies and securities and for interest cost paid to external parties for assets (buildings and equipment) used to support government contracts.	Same as Federal sponsors	Same as Federal sponsors

Lobbying	Unallowable	Unallowable	Unallowable
Losses on Government or Other Contracts	Unallowable	Unallowable	Unallowable
Materials and supplies	Allowable when necessary to meet the specific requirements of the sponsored agreement.	Same as Federal sponsors	Same as Federal sponsors
Meetings and conferences	Allowable provided the primary purpose of the meeting or conference is the dissemination of sponsored agreement-related information.	Same as Federal sponsors	Same as Federal sponsors
Memberships, subscriptions, and professional activity costs	Generally unallowable as a direct cost except when necessary to meet the technical requirements of the award. The cost of membership in any civic or community organization is unallowable.	Same as Federal sponsors	Same as Federal sponsors
Office Supplies	Unallowable as a direct cost except where extensive use of office supplies is necessary to meet the requirements of the sponsored agreement.	Allowable provided the supplies are reasonable and directly related to the work of the sponsored agreement.	Same as State sponsors
Personal Housing and Living Expenses	Unallowable	Unallowable	Unallowable
Postage	Unallowable as a direct cost except when extensively used (FedEx, UPS, etc.) or necessary to meet the technical requirements of the award.	Allowable provided the postage is reasonable and directly related to the work of the sponsored agreement.	Same as State sponsors
Pre contract costs	Unallowable unless approved by sponsoring agency.	Same as Federal sponsors	Same as Federal sponsors
Prizes & Awards	Unallowable	Unallowable	Unallowable
Professional journal publications	Allowable where the article reports sponsor-supported work and the costs are levied impartially on all papers published by the journal.	Same as Federal sponsors	Same as Federal sponsors
Proposal development costs	Unallowable	Same as Federal sponsors	Same as Federal sponsors
Scholarships – Merit	Allowable only when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsor.	Same as Federal sponsors	Allowable when approved in advance by the sponsor
Taxes	Unallowable when exemptions are available to the University or are available to the University based on exemptions afforded the Federal government.	Same as Federal sponsors	Same as Federal sponsors

Telephone – local	Unallowable	Same as Federal sponsors	Same as Federal sponsors
Travel – domestic	Allowable provided the travel is reasonable and directly related to the work of the sponsored agreement. Any costs in excess of the lowest available commercial discount or standard coach airfare are unallowable.	Same as Federal sponsors	Same as Federal sponsors
Travel – international	Generally unallowable unless specifically approved in advance by the sponsor.	Same as Federal sponsors	Same as Federal sponsors
Tuition Remission	The charge must be approved in advance by the sponsor.	Same as Federal sponsors	Same as Federal sponsors
Salary, Wages, and Stipends			
Faculty and professional staff	Allowable provided the salary is reasonable, directly related to the work of the sponsored agreement, and documented in accordance with OMB Uniform Guidance.	Allowable provided the salary is reasonable, directly related to the work of the sponsored agreement, and documented in accordance with University procedures	Same as State sponsors
Post-doctoral associate	Allowable provided the salary is reasonable, directly related to the work of the sponsored agreement, and documented in accordance with OMB Uniform Guidance.	Allowable provided the salary is reasonable, directly related to the work of the sponsored agreement, and documented in accordance with University procedures	Same as State sponsors
Administrative and clerical staff	Unallowable as a direct cost except where a "major project" explicitly budgets for administrative services and the staff involved can be specifically identified with the award. See OMB Uniform Guidance.	Allowable provided the wages are reasonable, directly related to the work of the sponsored agreement, and documented in accordance with University procedures	Same as State sponsors

Graduate Assistant wages	Allowable provided the wages are reasonable, directly related to the work of the sponsored agreement, and documented in accordance with OMB Uniform Guidance.	Allowable provided the wages are reasonable, directly related to the work of the sponsored agreement, and documented in accordance with University procedures	Same as State sponsors
Graduate Teaching Assistants salary	Allowable only when the purpose of the sponsored agreement is instruction or training and the charge is approved in advance by the sponsor.	Same as Federal sponsors	Same as Federal sponsors
Graduate Research Assistant stipend	[Stipends are no longer allowed, GR must be paid salaries] Allowable when a degree seeking graduate student performs original, professional research related to his or her academic program. The student must be fully matriculated in a graduate or Ph.D. degree program and be under the supervision of an appropriate faculty member.	Same as Federal sponsors	Same as Federal sponsors
Other Stipends	[Stipends are not allowed by LINCOLN UNIVERSITY] Allowable only when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsor.	Same as Federal sponsors	Same as Federal sponsors
Student Wages - Academic Year	Allowable provided the wages are reasonable, directly related to the work of the sponsored agreement, and documented in accordance with OMB Uniform Guidance.	Allowable provided the wages are reasonable, directly related to the work of the sponsored agreement, and documented in accordance with University procedures	Same as Federal sponsors

Application of F&A Costs

Institutional F&A rates may not always be allowable on particular sponsored programs awards, or if they are allowable, they may not be allowable at the institution's federally negotiated rates. For example, training awards (e.g., R15, R21, K08) typically have an 8% F&A rate.

Consequently it is important that institutional systems either allow for such variations or that the post-award administration office be able to appropriately levy the allowable rates.

Some funding sources (such as private foundations) impose a restriction on F&A costs or overhead, by rate or dollar amount, or disallow these costs entirely. Written documentation of such a policy must accompany proposals throughout the proposal approval process. Exceptions to using the federally negotiated rate must be requested in writing and submitted to OSP for approval by the Provost prior to the submission of the proposal.

Cost Sharing

Cost sharing is defined as all contributions, including cash and third party in-kind project or program costs, which are not supported by the sponsored agency. The term “Matching Funds” refers to a specific kind of cost sharing known as “Mandatory Cost Sharing” that must be provided to be eligible for an award.

Cost Sharing can take the form of:

- Time contributed by individuals employed under a continuing contract by Lincoln University;
- Funds designated for non-personnel costs (e.g. supplies, travel, contractual services, and equipment purchases) from a Lincoln University account;
- Contributions of personnel time or other allowable costs from third parties;

There are two types of cost sharing at the initial proposal stage:

- “Mandatory cost sharing” or “Matching” is cost sharing that is legally required by the awarding agency as a condition of the award. When cost sharing is required, the funding agency is required to specify this requirement in the funding agency’s program announcement.
“Voluntary committed cost sharing” is not required by the awarding agency as a condition of the award. Lincoln University does not voluntarily commit cost share on grants when it is not required by the funder.

Mandatory cost sharing must be tracked and reported in the final financial report for the award. Voluntary committed cost sharing also needs to be tracked and becomes part of Lincoln University’s F&A calculation.

All cost sharing must be approved by the Dean and the Vice Provost

Standards for Documenting Effort Reporting

The Federal government requires an effort report when an individual is compensated by or has agreed to contribute time to a federally sponsored project. All faculty and staff that are paid on a sponsored agreement are responsible to certify the amount of effort that they spent on sponsored activities.

Per the Lincoln University Policy on Time and Effort Reporting for federally Sponsored Projects (dated 1/18), “Time and effort reporting is a Federal requirement (OMB Uniform Guidance) to ensure that individuals confirm “after-the-fact” any effort they have expended on federally funded activities. The reports are used in the audit process, to ensure compliance with the level of effort agreed to in the award document, and / or to document any cost sharing effort.

All individuals paid from either Federal or Federal Flow-through funds must complete a time and effort report supplied by OSP each academic term (fall, spring, and summer). Personnel that have received compensation from Federal sources must certify that they have expended effort on the federally funded project, at a minimum, in the same percentage amount that they have paid or have agreed to cost share.

In addition to fulfilling audit and compliance requirements of Federal granting agencies, time and effort reporting is provided to the University’s public accounting firm and is subject to OMB Circular A-133. Eventually time and effort reports will be used to calculate the faculty effort cost sharing included in the F&A proposal for the University.

The issuance of quarterly Time and Effort reports will be done by the Senior Grants Accountant. All reports must be signed by the PI or Project Director.

Program Income

Program income is defined in OMB Circular A-110 as “gross income earned by the recipient that is directly generated by a sponsored activity or earned as a result of an award.” Program income can come in many forms including the following examples:

- 1) Fees for services performed, such as laboratory tests.
- 2) Money received from the use, sale, or rental of equipment purchased with project funds.
- 3) Sales of supplies or equipment purchased or fabricated with project funds.
- 4) Sale of software, tapes, or publications.
- 5) Sale of research materials such as animal models or reagents.
- 6) Fees from participants at conferences or symposia.

The use of program income is generally defined in the grant agreement. If a research project is being performed, program income is usually additive, meaning that any program income is treated as additional funding available for the conduct of the research project. Other agreements may indicate that the program income is to be treated as deductive (the amount of program income earned is subtracted from the Federal obligation leaving the funding the same, but from two sources), or program income can be stipulated as being used to meet any matching or cost sharing requirements of the project.

When program income is either anticipated as part of a project or begins to be earned as part of a project, a separate account should be established to account for the income. The program income budget period will coincide with the total approved project period of the award. Program

income may only be used for allocable project costs in accordance with the costing regulations established by the sponsor.

The amount and disposition of the program income will be reported in the final financial report of the grant to the sponsor. Final disposition of unexpended program income will be made upon termination of the related sponsored project.

Equipment

OSP approves the following expenditures of sponsored project funds whether the requisition is issued to an internal storeroom or to an external vendor:

- Equipment leases, whether defined as equipment lease-purchases (capital leases) or equipment rentals, and
- Equipment acquisitions of \$5,000 or more on all sponsored projects.

Equipment that is purchased with Federal and non-Federal sponsored funds must be recorded in the University's fixed assets ledger.

Title to equipment purchased with sponsored project funds generally vests in the University. If the sponsored project agreement terms or sponsor policy indicate that title to equipment may not vest in the University, and then the equipment becomes the property of the sponsoring agency.

a. Grant Equipment Purchases

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

- University policies related to procurement policies and conflict of interest in purchase related matters must be followed.
- Sponsors terms and conditions related to equipment purchases must be followed.
- Equipment acquisitions of \$5,000 or more per unit must have prior approval from the Federal sponsor. Such approvals may be provided in the grant or contract award document, approved budget, or in correspondence from the grants/contracting officer.
- Purchases of \$25,000 or more require competitive bids (e.g. RFP's), in compliance with University Procurement Policies, and approval from the sponsor and OSP.

b. Inventory Procedures for Equipment

The University's Property Management assigns a control number and tags all equipment (moveable assets over \$5,000), regardless of whether ownership belongs to the University or the sponsor. Property records are maintained for all tagged items.

Property Management administration should be notified promptly when property is purchased, altered or modified in any way, incorporated into another piece of equipment, or lost or stolen, so that records are kept up to date.

Property Management administration is responsible for tagging and maintaining the inventory for all equipment purchased or acquired for use under sponsored projects. Disposition of all University owned equipment is handled through Property Management. In some cases, title to equipment purchased or acquired for sponsored activities will be vested in the government. The University's Property Management maintains the inventory for such equipment and each item is tagged as Government Property. Disposition of government-owned items is the responsibility of Property Management and OSP, and will be accomplished at project closeout.

Monthly Reconciliations (Expenditure Statements and Budget Monitoring)

A monthly accounting and reconciliation report will be generated by OSP for PIs along with the conformance report to allow both the PI and the business manager to review monthly or inception to date grant expenditures. It is the responsibility of the PI to review these for accuracy and report necessary corrections, including notice of a no-cost extension if the funds will not be fully expended by the grant close date. OSP should be contacted regarding any discrepancies or questions on the report.

Contract (and Subaward) Invoicing

Contract Invoicing

Invoices are prepared by the PIs home department through Datatel/Colleague. Department assistance may be required in cases where the sponsor requires documentation that is extensive or unavailable to OSP. The invoice is prepared according to grantor instructions. This includes the timing of the invoice and any required supporting documentation. Billings are usually required on a monthly or quarterly basis for cost reimbursement projects, unless the terms of the award provide otherwise. Other projects may require billing based on a fixed schedule or technical progress. It is important that units provide OSP with any "milestone" or progress information necessary to trigger a bill or financial report, to avoid any possible delays in preparing sponsor billings.

If a sponsor requires supporting documentation such as receipts or special reports, the grants accountant should be responsible for pulling the invoices, since the PI and the business manager do not have access to retrieve all invoice copies. The PI may be asked to provide necessary information to OSP to be included with the invoice. The sponsor may also require financial status reports at the end of a specified reporting period, usually annually, and/or the project closeout. These reports are due no later than 60 days after the end of the reporting period unless otherwise stated in the specific award document. OSP will request department verification that the reports were submitted prior to sending the invoice to the sponsor.

Subcontractor Invoicing

The invoicing requirements for sub-awardees should be clearly outlined in the subaward document. The subawardee will submit invoices and supporting documents (e.g. receipts and

justification of expenses), as required, to OSP, which reviews the invoice and submits it to the PI for approval. The invoice will not be processed without PI approval and supporting documentation for invoices. The invoice must also be approved for payment by Director of OSP.

For final invoicing, the University will make the deadline date for invoices 30 days after the project end date, which will make the deadline date for invoices 30 days after the project end date, which will provide sufficient time to review documentation and payment of the final invoice.

Subrecipient Monitoring

Responsibility for monitoring sub-recipients is shared among the PI and OSP. The PI is responsible for approving subrecipient invoices after determining that the progress is satisfactory, and that the cost is reasonable in relation to the work performed. If the PI has concerns about either the performance of or amount requested by the subrecipient, they should be communicated as quickly as possible to OSP so that the issue can be resolved.

If the subrecipient is not performing satisfactorily, or issues of compliance with the terms and conditions of the award arise, OSP will work with the department and PI to devise a strategy to correct the problem, including possibly withholding payments to a subrecipient.

In the case where a subrecipient institution fails to comply with relevant audit requirements in accordance with OMB Circular A-133, OSP may withhold new Subawards to that institution and suspend payments under Subawards until the requirements are met.

The business manager or her/his designee forwards the subawardee invoice voucher for the submission to OSP.

OSP is responsible for approving and submitting the voucher to University Payables for payment.

Financial Reporting

Financial reports must be submitted to the awarding agency as described in the agreement. Reports of expenditures are required as documentation of the financial status of grants according to the official accounting records of the recipient. Financial or expenditure reporting is accomplished using the Financial Status Report (FSR) (SF425); the recipient must use the long form SF 425) to report program income earned and used. Such reports are the responsibility of the senior grant accountant in consultation with OSP staff. However OSP may require the assistance of the PI, business manager, or other Lincoln University offices to complete the FSR. The University Controller is required to sign the FSR on behalf of the University.

For the final FSR, it is important for PIs and administrators to remember that the 60-day limit does not mean expenditures can continue to be incurred on the award during this time frame. Only obligations incurred during the period of the award are allowable as costs. Business managers must work with subcontractors and vendors to ensure that all expenses associated with the award are posted as quickly as possible so that a final financial report can be submitted within the required time frame.

Technical Reporting

Technical reports are the responsibility of the PI. The due dates and any required form or formats for technical (i.e. performance or progress reports) are included in the terms of an award. Most commonly, technical reports are due on an annual or budget period basis plus a final report within 60 days following the expiration date of the award. Federal agencies may not require performance reports more frequently than quarterly on Federal grants, and not less frequently than annually. Nevertheless, Federal contracts may have more frequent reporting requirements.

The PI is responsible for submitting the technical report to the funder by the external due date and sending confirmation of the submission to OSP. If the report requires a financial analysis, the PI should submit the technical report to OSP a week before it is due to the funder. OSP will be responsible for submitting both reports by the deadline.

Generally, OMB Circular A0110, Section .51 prescribes that technical reports should include: 1) a comparison of actual accomplishments with the goals and objectives established for the period, the findings of the investigator, or both. Where appropriate and feasible, quantitative data should be tied to cost data. 2) reasons why established goals were not met, if appropriate; 3) other pertinent information, including any necessary explanations of unusually high costs or overruns.

Close-Out

Within the 60 days after a project has ended the PI must submit a final progress report to the sponsor before an award can be closed out. Sponsors might also require an additional form, report, final invention statement, or final financial status report to officially close out an award. Review the terms and conditions of your award for specific close out procedures.

Unless it requires University endorsement, progress reports can be submitted directly to the sponsor with a copy to OSP. If a progress report is submitted directly to the sponsor, please promptly send a copy to OSP. For financial status reports, refer to the Financial Reporting section or contact OSP.

No-Cost Extension

The University is authorized to request no-cost extensions for eligible Federal and other grants. The extension cannot be exercised merely for the purpose of using unobligated balances. The request requires:

- The PI to send a justification letter to OSP. The letter is to include the length of the extension, the amount to be carried forward, and the plans for completing the project.
- OSP will notify the sponsor of the extension by countersigning the letter and forwarding it to the sponsor-granting officer.

Record Retention

Records, including financial documentation, statistical records, research data including lab books, and scientific papers, pertinent to the project must be retained for three years following

submission of the final financial report, unless the terms of the award provide for a different period. Electronic or copied paper versions of records may be used in place of the original records. Please note that although “missing receipt forms” are allowed for reconciliation reports, they cannot be used when accounting for grant-related expenditures.

Record retention for other sponsors is as specified in the award or in sponsor policy. If litigation commences within three years of the end of the project or project period, records must be retained until the litigation reaches its final outcome.

Research and Ethical Compliance

Research Compliance within OSP is responsible for oversight and management of Lincoln University's administrative committees and ensures compliance with conflict of interest, applicable regulations, policies, standards and accreditation standards. The committees supported by this office include the Institutional Animal Care and Use Committee (IACUC), the Institutional Review Board (IRB), and the Institutional Biosafety Committee (IBC).

The Research Compliance officer provides support and training to faculty, students and staff in order to promote and meet the ethical and responsible conduct of research and to ensure compliance with regulatory requirements relating to research involving human subjects, vertebrate animal subjects and recombinant DNA.

Human Subjects Protection

Lincoln University must have a program for the protection of human subjects in research. Such a program is mandatory for federally funded research involving human subjects. An institutional program involves developing policies to govern the protection of human subjects in research, providing assurances of compliance with federal regulations, and creating an Institutional Review Board (IRB) to review projects involving human subjects. Federal regulations are managed by two agencies: the Dept. of Health and Human Services (HHS) and the Food and Drug Administration (FDA). Most predominantly undergraduate institutions conducting non-medical research will work with the Office for Human Research Protection (OHRP) in HHS rather than the FDA.

OHRP approves initial applications and renewals of IRBs in accordance with 45 CFR 46. Once OHRP approves an IRB, an institution may file a Federalwide Assurance (FWA). The FWA demonstrates an institution's compliance with federal regulations and must be kept-up-to-date to remain active. If a project involves research on human subjects, most federal agencies will require an institution to supply its FWA number with the application for funding. See <http://hhs.gov/ohrp> for additional information about the federal regulations and the requirements for assurances of compliance.

At Lincoln University, the responsibility for managing the IRB is OSP; however to avoid an actual or perceived conflict of interest, the AOR and OSP is not the person or unit responsible for approving IRB protocols. That responsibility lies with the IRB Committee. Understanding the activities of the IRB and assisting faculty and staff investigators in complying with the regulations require careful attention and adequate staffing and resources.

Animal Care

The care and use of animals in research is governed by two federal agencies: the U.S. Dept. of Agriculture and the National Institutes of Health (NIH). Federal regulations require Lincoln

University to provide assurances of compliance with those regulations and to establish an Institutional Animal Care and Use Committee (IACUC), which is responsible for the approving the use of animals in research and for inspecting the animal care facilities. The USDA oversees enforcement of the Animal Welfare Act (AWA), which governs the use of animals in research, educational, and commercial environments. For certain species of animals, Lincoln University must obtain a license from the USDA. See the USDA's [Animal Information Center](#) for additional information about the AWA and licensing requirements.

If or when Lincoln University comes engaged in research on animals funded by NIH, assurances of compliance need to be filed with the Office of Laboratory Animal Welfare (OLAW). NIH will not issue a grant award for a project involving animal research until this assurance is obtained. The USDA and NIH's regulations contain some differences in terms of IACUC composition and covered species. Although it is not required, the creation of uniform institutional policies that meet the more stringent of the two agencies' regulations is recommended to avoid confusion regarding policy applicability.

OSP is the responsible unit at Lincoln University for animal care and use compliance.

Health Insurance Portability and Accountability Act (HIPAA)

The Health Insurance Portability and Accountability Act (HIPPA) became law in 1996 (Public Law 104-101). Enacted in an effort to standardize and increase the efficiency of health care billing, it protects the privacy interests of individual patients. HIPPA applies to the health components of Lincoln University and to faculty and staff who do research using private health information. Because of their role in reviewing human subjects research, the Institutional Review Board may have primary responsibility for reviewing compliance with HIPPA. Additionally, OSP monitors research and other sponsored programs that involve the use of private health information to ensure compliance with HIPAA regulations. The [Office for Civil Rights](#) provides additional information on HIPAA as well as the complete HIPAA regulation.

Conflicts of Interest

A conflict of interest (COI) is a situation in which financial or other institutional and personal considerations have the potential to compromise or bias professional judgment and objectivity. Conflict of interest regulations in Uniform Guidance 2 CFR 200.112 require federal agencies to create policies regarding COI and recipient institutions to certify on grant proposals that they have established federally compliant conflict of interest policies and procedures. The Public Health Service retains the most prescriptive of the regulations, which requires Lincoln University to have an annual disclosure process, investigator training, and a process to disclose and manage conflicts. At Lincoln University, the policy development and disclosure processes are typically managed by the Vice President for Academic Affairs or designee. OSP serves in an advisory role to faculty about the policies and procedures in regard to grants and contracts and to advise the University of any changes in federal policies that impact the institution's policies and procedures.

Conflict of interest arises when an University staff member is in a position to influence either directly or indirectly university business, research, or other decisions in ways that could lead to gain for a faculty or staff member, the faculty or staff member's family, or others to the detriment of the University's integrity and its missions of teaching, research, and public service.

In accordance with Federal regulations, Lincoln University requires that a PI or other responsible person disclose any potential conflict of interest due to a significant financial interest in a sponsored activity to the dean and to OSP before a proposal for that activity may be submitted to a sponsoring agency. A potential conflict of interest exists when the personal or private interests of an individual, their spouse or dependent might lead an independent observer to reasonably question whether the individual's professional actions or decisions are influenced by considerations of significant personal interest, financial or otherwise. Significant financial interest means anything of monetary value such as salary or other payments, equity interests, and intellectual property rights. For NIH grants, OSP will require the PI and all research assistants and students to complete Financial Conflict of Interest forms to comply with the federal requirement.

If OSP determines that significant financial interests could affect the design, conduct, or reporting of sponsored activities, OSP shall refer the matter to the University's Provost and Vice President for Academic Affairs to review.

In addition, it is University policy that PIs shall not hire any family members under their sponsored award.

Misconduct in Research

The Office of Research Integrity (ORI) in HHS oversees federal regulations governing misconduct in research, which is defined as "fabrication, falsification, or plagiarism in proposing, performing, or reviewing research, or in reporting research results" (42 CFR 93.103). When grant proposals are submitted to federal agencies, the institution certifies that it has developed a policy to handle cases of misconduct in research. Lincoln University must have an assurance on file with the ORI to be eligible for NIH grants.

Lincoln University is responsible for fostering a research environment that promotes academic integrity, and if a case of misconduct occurs in a federally sponsored grant or contract, the institution must have in place procedures for managing the allegation, the inquiry, and the investigation. Further, it must have in place procedures to protect whistleblowers, processes for restoring reputations, and sanctions for violators. As with Conflict of Interest, OSP in collaboration with the Provost and Vice President for Academic Affairs manages the Misconduct in Research policies. OSP's role is to advise the Provost of federal requirements and manage the reporting of misconduct in sponsored research to the sponsor or ORI.

Responsible Conduct in Research (RCR)

The America COMPETES Act included a directive to the National Science Foundation (NSF) to require all applications for science and engineering financial assistance to include a plan for “appropriate training and oversight in the responsible and ethical conduct of research to undergraduate students, graduate students, and postdoctoral researchers who will participate in proposed sponsored research (Public Law 110-69, Section 7009, 2007).

In accordance with this legislation, institutions like Lincoln are responsible for monitoring the training and ongoing oversight of students and post-docs involved in NSF funded research. Although training plans do not be included in proposals, institutions must have Responsible Conduct of Research (RCR) training plans on file for examination by the NSF.

NIH awards for research training, career, and national research services also require Lincoln University to include RCR training. The ORI recommends RCR training include information on the protection of human subjects, the use of animals, the conventions of joint authorships, data management, and research misconduct. Because these requirements are grant related, OSP is responsible for coordinating RCR training. Faculty and staff, however, should be involved in the process of training their students and post-docs.

The University requires that all PIs who receive Federal grants must undergo training in Responsible Conduct of Research by using the approved/suggested procedures available from OSP. Expenditures on a grant cannot begin until after the training has been completed by the PI. It is also the responsibility of the PI to train all research assistants on the principles of Responsible Conduct of Research. OSP will provide information on this training when the grant is awarded.

Faculty and student completion of the RCR training will be monitored monthly by OSP and regular reminders will be sent until the training has been completed.

Biosafety and DNA

Certain research involving recombinant DNA requires approval by the NIH Office of Biotechnology Activities. Federal regulations for biosafety require institutions to establish an Institutional Biosafety Committee (IBC) to provide oversight of recombinant DNA and biological agents. The regulations may be found at <http://osp.od.nih.gov/office-biotechnology>. Lincoln University may option to have a Recombinant DNA Advisory Committee (RAC) to promote awareness and understanding of the scientific, medical, safety, and ethical issues associated with human gene transfer research.

In addition to NIH, the Center for Disease Control and Prevention (CDC) has permit instructions for institutions with faculty and staff members who import etiologic agents, infectious materials or vectors containing infectious agents from foreign locations. Additional information can be obtained from <http://www.cdc.gov/biosafety/>.

OSP must be aware of these regulations in order to assure sponsors of institutional compliance for grants involving these materials.

Hazardous Materials

Some sponsored research at LU may involve hazardous materials, such as biohazard and various chemicals, gases, herbicides, and pesticides. Biohazardous and non-biohazardous materials are strictly regulated. A series of federal laws and executive orders issued in 1996 requires each institution to register all select grants with the U.S. Dept. of Health and Human Services (including NIH and CDC) and the U.S. Dept. of Agriculture. The U.S. Dept. of Transportation's Pipeline and Hazardous Materials Safety Administration (PHMSA) governs other regulations concerning hazardous materials; The Commonwealth of Pennsylvania may have additional regulations. The office of environmental health, safety, and risk management is responsible for monitoring the use of hazardous materials at most institutions, but OSP needs to be aware of how these regulations affect research and grants and contracts.

Data Ownership

OSP needs to be aware of the institution's policies on data ownership. For OSP, data ownership policies are important because of how they affect cases involving misconduct in research, claims concerning intellectual property, and record retention matters.

Data ownership policies need to account for differences among the disciplines. For example, the specific guidelines for data ownership will be different for computer scientists than they would be for biology. The policy needs establish who owns the data, what roles students and post docs play in ownership of data, and the rights of third parties.

The policy should also contain guidelines on what constitutes data, keeping electronic or non-electronic data files/notebooks, data privacy, and confidentiality, data selection, data storage, and data retention, sharing, ownership, and analysis. Lastly, the policy needs to account for data ownership in terms of legal documents and intellectual property.

OSP is responsible for the development and administration of the data policy.

Intellectual Property, Technology Transfer and Export Control

Management of intellectual property, including copyrights, patents, trademarks, and trade secrets, is one of the most complex aspects of sponsored programs. At Lincoln University, the responsibility of managing intellectual property often falls to OSP because the terms and conditions of a grant or contract agreement can seriously affect academic freedom.

A primary responsibility of colleges and universities is to make the results of scholarly and creative activities available to the public. Intellectual property, therefore, must be protected in order to ensure its public dissemination. The process of protection begins with the initial submission of a proposal and may continue many years past the project funding period. OSP

plays an important role in this process by protecting the interests of University, that of the faculty and staff and the public's benefits and in helping sponsors understand and respect these interests.

Technology transfer is the process of commercializing intellectual property. Technology transfer services typically include patent searches, patent applications, licensing agreements, and royalty assignments. Services often also include helping faculty establish their own commercial enterprises. Technology transfer and patents and copyrights can be expensive as well as complex.

LU does not have sufficient expertise and resources to manage these processes by itself. Consequently, LU outsources this function to an outside entity. Nevertheless LU must have formal intellectual property and technology transfer policies. OSP serves as the contact point for faculty and staff on patent and copyright issues relating to these policies. Besides facilitating the process for the faculty, OSP helps to ensure that the University, faculty and staff's interests are protected.

An evolving compliance concern for colleges and universities is export control. Governed by three separate federal agencies (the Department of the Treasury, the Department of State, and the Department of Commerce), export control limits the sharing of certain tangible and intangible intellectual property with specific foreign nationals and countries.

OSP must become familiar with the basics of the laws to ensure compliance. Access to protected technologies by international students from certain countries, for example, might be considered a "deemed export" even though no tangible goods have left the country. OSP should work with other offices that accept international students, send students abroad, or that hire foreign nationals to inform them about export control rules and regulations.

Appendix

Key Activities in the Administration of Funded Programs

- Review and approve change requests to existing grants, contracts, and other agreements.
- Function as liaison between the university and sponsors in grant, contract, and other negotiations.
- Notify principal investigator (PI), Faculty, Department, Business Office/Accounting and individuals on the proposal distribution list of all grant, contract and other actions.
- Assist the PI in managing the project by clarifying agency regulations and policies.
- Advise on revisions.
- Review and approve expenditures on grant/contract accounts.
- Act as liaison between PI and sponsor regarding modifications of funding projects (no-cost extensions, budget revisions).
- Develop, negotiate and administer all subcontracts.
- Provide contractual guidance (interpreting the sponsor's regulations and guidelines).
- Time and effort reporting verification.
- Input of budget in eRA system.
- Process budget modifications.
- Institutional Compliance.
- Institutional Review Board.
- Tracking deliverables.
- Institutional Animal Care and Use Committee
- Provide training in project management.