

Grant Funding

Pre-Award and Post-Award

<p>Approved by: Northeastern State University Executive Cabinet</p> <p>Responsible Official:</p> <p>Pre-Award</p> <p>Office of Research and Sponsored Programs</p> <p>(918) 444-2243</p> <p>RASP Website</p> <p>Post-Award</p> <p>Office of Grants and Contracts</p> <p>918-444-2256</p> <p>Research Administration Website</p>	<p>History: Adopted – June 20, 2017</p> <p>Related Policies:</p> <p>IRB Policy</p> <p>Responsible Conduct Of Research Training</p> <p>Additional References:</p> <p>Federal Regulation 42 Part 50, Subpart F</p> <p>NSF FCOI Guidelines</p> <p>Faculty Handbook</p> <p>Employment Handbook</p> <p>Forms:</p> <p>NSU Routing Form</p> <p>Matching Funds Form</p> <p>Time and Effort Sample</p>
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POLICY

PURPOSE

Pre-Award

The Office of Research and Sponsored Programs (RASP) is governed by the Office of Academic Affairs and handles all pre-award aspects of grant proposal development. RASP identifies ways that the university's funding can be supplemented through external sources and assists colleges and departments in their efforts to collaborate and share resources. RASP assists faculty and staff in identifying common goals among academic colleges and the surrounding communities as well as encouraging cooperation that results in effective and efficient use of financial awards.

Post-Award

The Office of Grants and Contracts is governed by the Vice President for Administration and Finance and promotes the foundation of strong principles in the financial oversight, management and compliance of externally sponsored programs.

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MISSION

Pre-Award

The mission and purpose of the Office of Research and Sponsored Programs is to identify financial resources to support grant activities and assist faculty and staff in the proposal development and submission of grant applications. RASP acts as a liaison for pre-award activities between the granting agencies and the university and reports to the Assistant Vice President for Academic Affairs.

Post-Award

The mission and purpose of the Office of Grants and Contracts is to assist faculty and staff in understanding and maintaining funding agency rules and regulations while successfully achieving proposal goals with proper financial management.

DEPARTMENTAL RESPONSIBILITIES

Pre-Award

1. Identify financial resources to support grant activities at NSU.
2. Assist faculty and staff in the development and submission of grant applications.
3. Serve as a liaison between the university and potential funding sources.
4. Identify common goals between NSU and its constituents to strengthen collaboration and partnership opportunities, including collaboration with the NSU Foundation for targeted research endowments and gifts.
5. Elevate NSU's position and reputation on a state, regional and federal level, as a university actively and successfully engaged in research and scholarly activities appropriate to the university's strengths and overall mission.
6. Assist NSU in becoming the leading primary undergraduate institution for research in the state of Oklahoma.
7. Enhance significantly the faculty and student research endeavors of NSU, with concomitant extramural funding.
8. Provide detailed and accurate reporting of extramural funding proposals submitted and awarded.
9. Assist and train faculty in utilization of grant related search engines.
10. Participate and serve in state collaborative research activities with other regional universities.
11. Manage internally funded faculty research grants.

Post-Award

The Office of Grants and Contracts carries out the following responsibilities for financial administration of externally-funded programs:

1. Reviews all proposal routings for compliance with university policy, state guidelines, and federal regulations prior to submission.

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2. Establishes specific accounting Fund/Org/Account/Program/Grant Codes for all externally-funded programs.
3. Maintains original contract files for all externally-funded programs.
4. Inputs budget and prepares budget transfers.
5. Monitors expenditures against externally-funded programs for allowance and compliance within the scope of program guidelines.
6. Monitors the correction of errors in expenditures and notify PI/PD of required corrections.
7. Prepares invoices for all externally-funded programs on a monthly basis or as designated in the award guidelines.
8. Prepares all interim and final financial reports as required.
9. Prepares program draws and deposits for all externally-funded programs.
10. Assists PI/PD in accordance with required financial reports: funding agency and auditors.
11. Prepares, draws, and distributes Facilities and Administrative costs - Indirect Cost to the university, designated college, and department as determined by the agreement or on a yearly basis.
12. Prepares all final financial reports as required: expenditures, income, and other reports as requested by the financial funding agency.
13. Assists in Final Close-Out of externally-funded programs. It is the responsibility of the PI/PD to prepare and submit the required technical (programmatic) reports to the funding agency. The Office of Grants and Contracts prepares and supplies the Project Director the final financial report for submission. The PI/PD must supply a copy of the Final Technical Report to the Office of Grants and Contracts when complete.

PROPOSAL PLANNING

RASP assists Principal Investigators/Project Directors (PI/PD) in the preparation and submission of grant, contract, and cooperative agreement proposals.

Review and Routing Process

All grant proposals, contracts, and agreements related to sponsored projects/programs must be processed through the Office of Research and Sponsored Programs following the university's routing system policy and procedures. The PI/PD must contact RASP once he/she has identified a potential sponsor and is interested in submitting a proposal. After discussing viability of the proposal and sponsor, the PI must submit the final proposal draft to RASP's Proposal Development Specialist to conduct a proposal review **at least ten (10) business days prior to required submission date by funding sponsor**.

RASP's Proposal Development Specialist will conduct a final review of the complete and final grant proposal to ensure institutional compliance with federal, state, and sponsor regulations. At the time of the ten-day review, the proposal should be sufficiently developed to allow for a comprehensive review of all proposal components and time for revision, if necessary. Incomplete proposals will be returned, which delays the start of the 10-business day review window. After review, the Proposal Development Specialist will send any/all revisions to the PI/PD for final approval. If the proposal requires a subcontract with another agency, the sub-recipient's budget and other applicable information will also be required.

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After receiving the final proposal, RASP will complete a NSU Routing Form and Matching Funds Form (when applicable). The PI/PD and appropriate Dean must sign the routing form to begin the routing process. The final proposal will then be reviewed by the Office of Grants and Contracts and all appropriate institutional officials.

Application Submission

The Office of Research & Sponsored Programs is responsible for submitting the proposal to the funding agency, electronically or via hard copies, whichever is required. A completed, signed copy of the routing form and proposal is sent to the PI/P) through campus mail. If requested, a completed, signed copy will also be sent to the appropriate Dean through campus mail. The application and all relevant documentation will be maintained by RASP.

BUDGET DEVELOPMENT

Salaries

Positions related to the externally-funded program will be reflected in the award agreement along with actual salary, percentage of devoted time, or the value of the salary, to be calculated within the award.

The Office of Research and Sponsored Programs verifies all institutional base salaries on proposals prior to submission. Proposed positions funded by an externally-funded program must be consistent with the university salary levels.

Under no circumstances will salary differ from awarded amount without prior approval from the funding agency and Northeastern State University.

Reassign Time (Faculty Only)

According to the Faculty Handbook, Section 4.2, Reassigned Time: “The university may grant reassigned time from normal teaching responsibilities (described in 4.1 of the Handbook) to faculty for a specified time period to pursue approved academic projects. Such reassigned time must be used to engage in specialized scholarly and academic activity (e.g., grant administration, research), or cultural experience. Northeastern views reassigned time from teaching responsibilities as an investment with the expectation that the teaching reduction will significantly enhance the faculty member’s capacity to contribute to the objectives of the university. Reassigned time approval shall be consistent with the appropriate budgetary and faculty arrangements so as not to disrupt the instructional program or other vital operations of the university.

Examples of reassigned time from instructional responsibilities include: a) receiving internal funds through the Faculty Research Committee to cover instructional/clinical replacement for a class/lab, permitting a faculty member to pursue approved projects; b) administration or involvement in an externally-funded grant/contract provided that the salary percentage is provided by the grant, equal to the academic load reduction (e.g., for a standard 12-hour load, 25% plus benefits for a three-hour course equivalency reduction); and c) serving in positions involving specified assignments essential to the instructional program of the university, including semi-administrative duties.”

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Re-assigned time for externally-funded programs will be for the specific duty to fulfill the responsibilities of the award. Reassigned time shall be consistent with the externally-funded program budget or budget narrative.

Limits -as an internal control, all reassign time requests must be pre-approved by the Dean of the faculty member's college during the proposal stage. In addition, any reassign time request over 25 percent must be pre-approved by the Provost / Vice President for Academic Affairs. All reassign time recipients must provide Time and Effort reports for all time worked during the grant period. For form/information please see NSU's Grants and Contracts website at:

<https://offices.nsuok.edu/researchadministration/ResearchAdminHome.aspx>

Add Pay

Grant funded add pay is permitted for the Principal Investigator, Project Director, or appropriate faculty/staff member if allowed by the funding agency. Salary additions are allowed on a scale of up to 25 percent per academic year of the institutional base salary. The grant or contract must also cover the related fringe benefits and indirect costs. Under certain circumstances, 12-month faculty or staff may be eligible for add pay for grant participation when the responsibilities assigned through the grant exceed normal duties and obligations of the full-time position.

As an internal control during the proposal process, all add pays must be pre-approved by the appropriate supervisor. Add pay is not applicable to summer salary. Faculty considering consultant type services should reference the 'Consultants' section for clarification.

Summer Salary

Summer salary is for work performed during the summer months. Summer salary is permitted for the Principal Investigator, Project Director, or appropriate staff member, if allowed by the funding agency. The external agreement must cover the related fringe benefits and indirect costs associated with the salary. Grant-funded summer salary may not exceed 25% of the institutional base salary and must comply with the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200.

LIMITS: Summer Salary time and effort is limited to NSU's standard summer term or as restricted by the funding agency, with a maximum of 25% institutional base salary.

Personnel Requirements

The PI/PD is responsible for ensuring the fulfillment of personnel appointments referenced within the externally-funded program. All evaluations, promotions, or terminations must comply with university policy and procedure and externally-funded guidelines.

For externally-funded federal awards, charges of a faculty member's salary must not exceed the proportionate share of the institutional base salary for the period during which the faculty member worked on the award.

See the Budget Development section for categories of allowed pay on externally-funded programs.

Federal Awards: See Uniform Guidance: 200.430 specifically 200.430 (ii)-2

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See the university Employment Handbook for more detailed information: [NSU Employment Handbook](#)

Time and Effort Reporting

Personnel on externally-funded programs are responsible for the tracking of effort committed to each sponsored project. Time and Effort reports are required on a monthly basis for the duration of the award. Expenses for salary and wages to federal awards must be based on records that accurately reflect work performed. Records must be supported by a system of internal control which will substantiate that the charges are accurate, allowable, and properly allocated. They must be a part of NSU's record and reflect total activity not to exceed 100% of compensated grant activities according to NSU's definition of the annual institutional base salary. For federal awards, the effort must reflect both federally assigned and all other activities compensated by NSU on an integrated basis. They must comply with accounting policies and practices of NSU. Time and Effort reporting is a **federal** requirement; however, NSU requires Time and Effort reporting on **all** externally-funded programs.

Part-time or hourly employees on externally-funded programs will utilize the university Banner time-keeping system as support documentation of hours of effort applied towards the program.

Time and Effort reports are due by the 10th of the month following effort or, for part-time employees, as bi-weekly timesheets.

Stipends

Stipends are monies paid to individuals that participate in program activities, events, or surveys within a sponsored program. A stipend paid to program participants is recognized as miscellaneous income, and is therefore taxable by both the state and federal government. NSU students, who are also full-time employees of the institution, will be required to have fringe assessed against any stipend received for participation in the grant-sponsored program.

Fringe Benefit Rates

Fringe benefits will be calculated for all state employees at a rate that ensures all applicable fringe costs are accommodated. Fringe is calculated as a percentage of the salary charged to the grant.

Fringe rates are subject to change. For current rates contact the Office of Research and Sponsored Programs or the Office of Grants and Contracts.

Wages that require fringe benefit computations are:

- Faculty (Academic Year or Reassign Time)
- Faculty (Summer Salary)
- Part-time employees
- Student workers and graduate assistants (Academic Year or Summer)
- Adjuncts
- Add Pays

Prior to conclusion of a grant award period and with funding agency approval, calculated residual fringe may be reallocated into other budget line items within the award.

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Scholarships

Scholarships are paid to participants of a program, workshop, or approved grant activity. Scholarships must be disclosed on federal student aid applications.

Consultants

Consultants will perform specified consulting services on a grant. University employees may provide services outside of their normal assigned duties but must be paid through the state payroll system as additional pay. All applicable fringe including taxes will be deducted appropriately.

A consultant is defined as follows:

- Establishes a contractual agreement with the university for service(s) provided that includes calculation of consultant time/effort committed to the grant.
- Is engaged to complete a specific item or project.
- Considers this type of work as part of their regular business profession.
- Performs “consultant” type work for multiple entities on a routine basis.
- Provides the university with an invoice detailing the item(s) or service(s) rendered.
- Not an employee of the university.

Fringe benefits should not be calculated for consultants and consultant fees should not be included in the indirect cost calculations if NSU's negotiated indirect cost rate is used. If the negotiated rate is not used, consultant fees should be included in any other indirect cost rate calculation based on a percentage of direct costs.

Exclusions

Student scholarships must be excluded from any indirect cost calculations based on a percentage of direct costs.

Consultant fees and honorariums are often considered personnel costs; however, when using the Federal Negotiated Rate, they are not considered allowable costs for indirect costs.

Honorariums

An honorarium is paid to an individual for professional services of a consulting, artistic, or entertainment nature. Generally, the individual should be an authority or recognized expert in the field of endeavor for which he/she will be retained, and the service should be of a non-recurring nature. To qualify, the individual must not have been on the university payroll or of any other Oklahoma State Agency at the time the services are provided.

Fringe benefits should not be calculated for honorariums and they should not be included in the indirect cost calculations if Northeastern State University's negotiated indirect cost rate is used. If the negotiated rate is not used, honorariums should be included in any other indirect cost rate calculation based on a percentage of direct costs.

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Travel

Northeastern State University travel procedures are developed in accordance with [Oklahoma Statutes](#) and apply to state officials and employees who are performing a substantial and necessary service for the State of Oklahoma. NSU participates in the State of Oklahoma Agency Travel Program, which establishes the use of the online booking tool (OBT) through a Travel Management Company (TMC) for acquisition of travel services in support of official State business.

Any travel performed on externally-funded programs must adhere to Northeastern State University travel policy and procedure.

For detailed procedures please see Travel Policies and Procedures at: [Travel Policies and Procedures](#) or contact Business Affairs travel clerk.

Cost Sharing/In-kind/Cash Match

Cost sharing is the financial support contributed by universities to sponsored projects. The university assumes a cost-sharing commitment only when required by the sponsor or by the competitive nature of the grant. When required, cost share is funded from in-kind contributions, cash match, or waived indirect costs. In some instances, cost share from other sponsored programs may be allowed as match. Cost sharing, in-kind or cash match should not be greater than the mandated proposal guidelines.

In compliance with Cost Accounting Standards (CAS) all cost-shared expenses will be treated in a consistent and uniform manner. All cost share must be approved and documented within the proposal and any cash match documented in NSU's Matching Funds Form. The Office of Research and Sponsored Programs will assist with computation of cost share during the proposal stage and the Office of Grants and Contracts will implement the tracking process when awarded. As an internal control, PI/PDs must have approval from their respective dean for all required cash matches, waived indirect cost, and in-kind contributions prior to submitting their proposal to RASP.

An in-kind donation is a contribution of time, services or goods made by a donor to help support the operations or services provided by NSU in a form other than money. In-kind contributions can include equipment, materials, or services of recognized value that are offered in lieu of cash.

Cash contributions differ from in-kind contributions in that an actual cash transaction occurs and can be documented in the accounting system. This includes allocation of compensated faculty and staff time to projects. Other examples of a cash contribution include the purchasing of equipment by the institution or other eligible sponsor for the benefit of the project requiring cost sharing. Cost share in the form of a cash match will require verification of internal financial account numbers during the proposal stage and internal document tracking when awarded.

Facilities and Administrative (Indirect) Costs

Indirect costs are expenses incurred in conducting or supporting research or other externally-funded activities but not directly attributable to a specific project. General categories of indirect costs include general administration (accounting, payroll, purchasing, etc.), sponsored project administration, plant operation and maintenance, library expenses, departmental administration expenses, depreciation or use allowance for buildings and equipment, and student administration and services.

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Northeastern State University has obtained a federally negotiated Facilities and Administrative (F&A) rate with the Department of Health and Human Services (DHHS). The PI/PD should contact RASP for the calculation of the current allowable institutional indirect cost rate. The PI/PD shall request indirect recovery costs on all grant proposals and sub-agreements as allowed and specified by the sponsor. Allowable F&A rates may vary between sponsors. Please review the sponsor guideline and/or contact RASP for questions regarding this matter.

Whenever possible, proposals should request full reimbursement of indirect costs. When a proposal provides for less than full indirect cost reimbursement, the circumstances should be discussed in advance with the Office of Research & Sponsored Programs and be approved by NSU final authority.

Limits on F&A- Indirect Costs - Some funding agencies limit the amount of indirect costs that can be requested. When not using the federally negotiated rate, a percentage of all direct costs is commonly used. In alignment with 2 CFR 200.414 (5) (f), any proposed sub-recipient that is a non-federal entity and has never received a negotiated indirect cost rate will be assigned a de minimis rate of 10% of modified total direct costs if the sponsor allows indirect costs and will allow the de minimis rate.

Indirect Costs Recovery (F&A)

Northeastern State University will recover indirect costs at the Federally Negotiated Rate reflected within the program award. These costs will be expensed according to contractual guidelines or at the end of each fiscal year of the award. College distribution percentages for indirect cost can be obtained through the Office of Grants and Contracts.

Grant Proposals Involving Other Sites

The PI/PD shall notify RASP of any proposal involving other institutions and/or facilities. These institutions and/or facilities' administrator and/or investigators may require notification and specific paperwork prior to the submission of the application. For additional information regarding the involvement of other sites, refer to the sponsor and university guidelines, and contact RASP. The Office of Research and Sponsored Programs will conduct a risks assessment on all proposed sub-awardees and budgeted personnel to check for debarment or suspension.

SUB-RECIPIENT MONITORING

This policy identifies the university's responsibilities for monitoring the programmatic and financial undertakings of the sub-recipient to ensure acceptable performance and stewardship of sponsor funds.

The following policy applies to all sub-awards administered at Northeastern State University. The purpose is to ensure the PI/PD and financial administrators are achieving performance goals and sub-recipients comply with applicable federal laws and regulations in addition to provisions of the State of Oklahoma.

Sub-recipient - a non-Federal entity that receives a sub-award from a pass-through entity to carry out a part of a Federal program; but does not include an individual that is a beneficiary of such program. A sub-award is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the sub-recipient. A sub-recipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

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Pass-through entity – a non-federal entity that provides a sub-award to a sub-recipient to carry out the program goals. This entity is sometimes referred to as the “prime” organization.

Sub-award – Enforceable agreement, issued under a prime sponsor, between a pass-through entity and a sub-recipient for the performance of a portion of the program goals. It requires direct decision making and measurable performance requirements related to the prime award.

The university is required by Uniform Guidance §200.207, §200.330-345 to evaluate each sub-recipient’s risk and provide guidance in the monitoring of activities of the sub-award to ensure compliance with applicable Federal statutes and regulations. The sub-recipient will be subject to audit standards set forth under the Uniform Guidance regulations referenced in Subpart F.

For non-federal awards, NSU may also be required to provide evidence of due diligence in reviewing the ability of a sub-recipient to properly meet the objectives of the sub-award and stewardship of funds awarded.

NSU must undertake certain activities to monitor sub-recipients including but not limited to pre-qualification, risk assessment, reporting, site-visits and regular correspondence. See Uniform Guidance §200.200-200.211 for more comprehensive guidelines. Failure to adequately monitor the compliance of sub-recipients could jeopardize current and future funding. When NSU is the prime recipient, it is the university’s responsibility to ensure good stewardship of the sponsored funding.

Pre-Award Processing Requirements for Sub-recipients:

- Obtain sub-recipient(s) contact information including PI/PD.
- Ensure sub-recipient and PI/PD are not debarred.
- Provide a risk assessment/audit questionnaire to potential sub-recipient with a requirement that it be returned at least 10 business days prior to proposal deadline date. After review of the risk assessment/audit questionnaire, an internal risk assessment will be determined by the Vice President of Administration and Finance and the Provost/Vice President of Academic Affairs. Risk assessments will be at levels of Low, Medium, and High. If the sub-recipient is deemed the “Medium-High” risk during the proposal development process, NSU Final Authority must approve the applicant prior to inclusion within the proposal documentation/submission.
- Request federally recognized indirect cost rate award or ensure budget includes a de-minimis indirect cost rate is used as outlined in the OMB Uniform Guidance §200.331 and §200.414.

Post-Award Processing for Sub-recipients – after award has been received:

- Verify risk assessment/audit questionnaire and request additional information if necessary.
- Analyze potential risks with sub-recipient via post-award risk assessment form and take necessary precautions to ensure compliance and financial confidence with sub-award. Examples of risk assessment are audit history, accounting structure, compliance guidelines, internal controls, previous award(s) experience, skilled externally funded personnel, site visits and internal sub-recipient monitoring processes. Should a recipient be found to be “Medium-High” risk during the post-award process, a determination

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must be made by NSU's Final Authority whether to retract the award or initiate an award with specific sub-award conditions as referenced in the Uniform Guidance §200.207 for federal awards. If a retraction of the sub-recipient from the award is determined necessary, NSU must submit written documentation and support to the prime awarding agency for approval.

- Make necessary changes to sub-award based on the risk assessment. After review of sub-recipient's audit risk assessment, NSU will determine any necessary changes to sub-award based on the results.
- Create sub-award and forward to NSU Legal Counsel for review/revision.
- After approval of NSU Legal Counsel, produce a PDF copy of the sub-award to the sub-recipient based on the terms and conditions of the prime award and risk determinations. Sub-award, if federal, will contain the required information as outlined in the OMB Uniform Guidance §200.331, in addition to any special monitoring/administrative procedures or requirements determined by NSU.
- After review and signature of sub-recipient, the sub-award will be routed to the President of NSU for signature. NSU will then provide a PDF copy of the fully-executed sub-award to the sub-recipient and PI/PD's of all parties involved with the award.
- Post sub-recipient monitoring will continue throughout award with review of annual sub-recipient audits, on-site reviews or other monitoring activities as deemed necessary to ensure financial and programmatic compliance. NSU may take further action as appropriate under Uniform Guidance §200.338-345 and as appropriate for non-federal awards..

Advance Payments to Sub-recipients

In general, all sub-awards will be processed on a cost reimbursement basis. Advance payments to sub-recipients may only occur if determined in the sub-award process and approved by NSU Final Authority.

Detailed regulations on sub-recipient agreements can be found at:

Uniform Guidance 2CFR Part 200—Sub-recipient Monitoring and Management

Link: [Code of Federal Regulation-Uniform Guidance 2CFR Part 200.](#)

SUPPLEMENTAL DOCUMENT(S) – PRIOR TO AWARD

Any additional information regarding a previously submitted proposal that is requested by the funding agency *prior* to the award shall be processed through the Office of Research and Sponsored Programs (RASP) for review, routing, approval, and submission.

GENERAL ACCRUED EXPENDITURES

Expenses incurred against externally-funded programs must be necessary, reasonable, and allowable under the conditions of the award and guidelines. Costs incurred against the program must be of direct benefit to complete the scope of the program. Cost Accounting Standards (CAS) are the required basis

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for accounting and budget set forth by the Uniform Guidance-General Provisions 200.400-475. Allowable and Unallowable Costs against federal programs will be under the guidance of 2 CFR 200, Subpart E.

NOTE: The Office of Grants and Contracts must receive a fully executed contract, agreement, sub-award agreement, memorandum of agreement or memorandum of understanding before project participants incur any expenses.

INTERNAL GRANT ACCOUNT NUMBER – AWARDED AGREEMENTS

The Office of Grants and Contracts (G&C) implements internal financial accounting on all externally-funded awards. Externally-funded programs are assigned a unique set of financial accounting identifiers through the Office of Business Affairs. Budgets for externally-funded programs are uploaded to the Banner Operating System by the Director of Grants and Contracts.

PROJECT INVESTIGATOR/DIRECTOR (PI/PD)

Responsibilities

PI/PD should consult with RASP prior to pursuing extramural funding to ensure institutional eligibility and compliance with the university mission and vision. PI/PDs who are awarded a National Science Foundation or National Institutes of Health grant are responsible for ensuring that any/all students performing research on the appropriate grant successfully complete Responsible Conduct of Research training. For more information on RCR training see section (I) below or the [Responsible Conduct of Research Website](#).

Project Investigators/Project Directors are responsible for all expenses incurred on externally funded programs as well as programmatic reporting. PI/PD will meet with the Office of Grants and Contracts (Post-Award) on all new awards and at the beginning of any recurring awards, and during annual or programmatic audits. Budgetary training will be available, and in some cases required, to ensure appropriate oversight.

Professional Development

Faculty and staff that are interested in pursuing extramural funding should attend at least one training session annually that is provided by the Office of Research and Sponsored Programs.

Official Sponsor Notification

The PI/PD shall submit a copy of the official notification of award or rejection, from the sponsor to the Office of Research and Sponsored Programs within one week of receiving such notification. The university reserves the right to withdraw any proposal or award.

Award notifications are received in various formats: Grant, Contract, Sub-award, Memorandum of Understanding or Agreement. Award notifications are generally received by the following areas within the university:

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- Office of the President
- Office of Grants and Contracts
- Office of Research and Sponsored Programs
- Project Investigator/Project Director

Notifications received from the funding agency must be forwarded to the Office of Grants and Contracts for preparation and acceptance of the award.

Prior Approvals

Some activities and/or expenditures may require prior approval by the Office of Grants and Contracts and/or the external funding agency. Key required approval elements are referenced below. For additional regulations, reference the sponsor guidelines or contact the Office of Grants and Contracts:

- Budget Revision-budget revisions must have funding agency prior approval unless otherwise specified in the grant award, agreement, or contract. The Office of Grants and Contracts will process all approved budget revisions. Revisions must be approved and recorded prior to use of funds.
- Change in Scope of Project –PI/PD must receive prior written approval from the Final Authority at NSU and successively the funding agency on any change in scope of the original award.
- Change in Status or Percent of Effort of Key Personnel-PI/PD must inform the Office of Grants and Contracts in writing of a change in status on any externally-funded program. If the absence is temporary and less than (90) days, no notice to Funding Agency is required. If (90) days or more, the Funding Agency must be notified in writing by the President of the proposed change. A temporary or permanent Project Director will be nominated by the President and approved by the funding agency.
- Change in Grantee Institution-The transfer of externally-funded programs and research requires prior approval of the President, Dean, sponsoring agency, and the receiving institution. If the university elects to retain the external award, a new PI/PD will be assigned and all support documentation will be forwarded to the funding agency for approval. If all parties agree to the transfer, required documentation will originate through the Office of Grants and Contracts, the funding agency, and the receiving institution for the transfer.
- Carryover Funds- Use of unexpended funds as carryover, will be at the prior approval of the funding agency. If use is denied, funds will be returned to the sponsoring agency.
- No-Cost Extension-The PI/PD must receive written approval from the appropriate Dean, Office of Grants and Contracts, Vice President-Business & Finance, and Vice President-Academic Affairs prior to any written request for a No-Cost Extension. If approved, the PI/PD may present the request to the funding agency. The purpose of the extension will be to complete the programmatic commitment of the project goals/scope with the use of the existing funds. No additional funding will be received to accomplish this goal. The extension request must not be for the sole purpose of expending remaining funds.

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Intellectual Property Rights

Intellectual Property Rights-Information regarding copyright laws can be found at NSU web link: [Copyright Law and Compliance](#). The Office of Research and Sponsored Programs respects the intellectual property rights of the PI/PD. Therefore, all proposals are confidentially maintained and will not be released, with exception to the funding sponsor and/or collaborating partner, without prior written approval from the PI/PD.

Institutional Data

The PI/PD may contact the Office of Research and Sponsored Programs for any institutional data requirements of a grant proposal. All institutional data requirements will be completed using information provided by the Office of Institutional Effectiveness.

COMPLIANCE, ASSURANCES, AND INSTITUTIONAL APPROVAL

All compliance requirement(s) must be met before the award documents are forwarded to the Office of the President for signature. Examples of Compliance Documents are:

Risk Assessment

See Sub-Recipient Monitoring section for guidelines.

Federal Compliance

All federal proposals will conform to the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CRF 200.

Human/Animal Subject Research

When submitting a proposal that involves human/animal subjects, the PI/PD shall submit an application to the Institutional Review Board (IRB) for approval as specified in [NSU's IRB policy](#). The PI/PD is not required to submit the IRB application during the proposal process. However, the PI/PD must submit the IRB application thirty (30) days prior to the start date of the awarded project or per regulations of the awarding agency. Grant proposals involving animal research should consult with the Institutional Animal Care and Use Committee (IACUC). The role of the IACUC is to ensure the ethical use and sensitive care of animals utilized in research and teaching. Information regarding this can be found at: the [Institutional Animal Care and Use Committee website](#).

Responsible Conduct of Research

Per the [Responsible Conduct of Research Training Policy](#), Northeastern State University trainees, fellows, undergraduate students, graduate students, and postdoctoral researchers participating in any capacity within a funded National Institutes of Health (NIH) or National Science Foundation (NSF) research or education project are to be considered as RCR trainees and must successfully complete the [Responsible Conduct of Research](#) (RCR) training provided by the university. The Office of Grants and Contracts is

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responsible for providing and updating RASP with the names of all trainees working on a federally funded research project. RASP will notify the relevant PI/PD and the appropriate college(s) or department(s) of the RCR Training requirements and the names of the trainees needing the required RCR training. The college(s)/departments and relevant PI/PD, in conjunction with RASP, will ensure that RCR training is provided to the applicable trainees which also includes substantive face to face instruction by applicable faculty mentors. RASP is responsible for the general dissemination and administration of the Responsible Conduct of Research Training policy. In the event that a RCR Trainee fails to successfully complete the RCR Training in a timely manner, RASP will contact the Research Integrity Officer of NSU.

Conflict of Interest (COI)

All grant funded personnel shall abide by Northeastern State University's Conflict of Interest policy and in accordance with Federal awarding agency policy when applicable. Investigators, faculty, and staff shall disclose in writing any potential or existing conflict of interest as required by university policy and/or federal policy during the pre- and post-award stages as applicable. The university's General Counsel and/or appropriate personnel shall investigate and report in writing to the awarding agency if a conflict is determined. Any corrective steps or applicable action will be imposed after General Counsel and appropriate personnel review. For further information regarding federal mandates for the COI policy, refer to the [OMB Uniform Guidance](#) and/or the [NSU Conflict of Interest Policy](#).
<https://policies.nsuok.edu/GeneralCounsel/Conflictofinterest.aspx>

Open Records Act

Northeastern State University is committed to upholding the state's Open Records Act policy; however, certain information is deemed confidential and may be withheld from public access. Reference the following link for university guidelines regarding the process and/or to request information and documentation restrictions: [NSU Open Records Act](#).

Ethics in Grant-Supported Activities

Northeastern State University strongly encourages scholarly practices that prevent misconduct and fraudulent activities. The PI/PD, staff, and students who are involved in grant-supported activities shall not use their positions for the purposes of financial gain for themselves or others e.g., (family members, business, or other ties). NSU has established rules and regulations to enforce high standards of conduct. The university will investigate, report, and take disciplinary action, if necessary, in all cases of alleged or apparent misconduct in grant-related activities. For more information regarding this matter, please refer to the Employee and/or Faculty handbooks.

PROCUREMENT PROCEDURES

General

The Office of Grants and Contracts follows procurement policy and procedure set forth by Northeastern State University, the State of Oklahoma and when federal funding is involved, the Uniform Guidance Part 200 and subparts. Purchases are acquired through Purchase Request/Purchase Order or Purchasing Card. The acquisition of goods or services to complete specified award activities will be competitive,

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fair, and prepared within a timely manner. The PI/PD will ensure that purchasing procedures are followed as referenced in the Procurement Procedures Guidelines and are actual, allowable, reasonable, and necessary for the completion of the intended scope of the award.

Purchases must occur within the contract, agreement, grant, or sub-award dates of service (budget period) found on the fully-executed award agreement.

Purchasing

The Purchasing Department is responsible for all university procurement activity.

Northeastern State University purchasing policy follows the guidelines of the Regional University System of Oklahoma, the Oklahoma State Regents for Higher Education, the Office of State Finance, and Oklahoma Statutes.

State contracts that have been established for commonly used items will be utilized unless it can be clearly determined that other purchasing activities will better serve the interests of the university, in which case, a written justification must be communicated to the Purchasing Department.

Bidding Requirements

Competitive Shop: Purchases exceeding \$5,000 but no greater than \$24,999.99 are subject to competitive bidding. All quotes must be documented in writing (printed, email or letter) and provided with the requisition. Verbal quotes are not acceptable. Purchases of \$25,000 or more require a competitive bid specification. A scope of work along with the competitive shop should be emailed to the Purchasing Agent and the Office of Grants and Contracts.

Formal Bid: Purchases greater than \$150,000 require the approval of the Regional University System of Oklahoma prior to initialization of the bid process. Requestor should submit the specifications and/or scope of work to the Purchasing Agent and the Office of Grants and Contracts.

For detailed guidelines of procurement procedures, please contact NSU's Purchasing Department or see NSU web link:

<https://procedures.nsuok.edu/BusinessFinance/BusinessAffairs/Purchasing/Purchasing.aspx>

For federal awards see Methods of Procurement/Bidding on federal programs for acquisition limitations.

Methods of Procurement/Bidding on Federal Programs

- Micro-purchase -acquisition of supplies or services in which the dollar amount does not exceed \$5,000 (\$2,000 in the case in construction subject to the Davis-Bacon Act). NSU attempts to ensure equitable distribution amongst vendors.
- Small Purchase -acquisition of supplies, services, or other property that do not cost more than the Simplified Acquisition Threshold. These are \$250,000. Price or rate quotations must be obtained from an adequate number of qualified sources.
- Sealed Bids -acquisition of supplies, services, or other property through formal advertisement. If the amount is greater than \$150,000, bids are publicly solicited and a firm fixed price contract is

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awarded to the responsible lowest bidder that can conform to all the material terms and conditions of the bid. The sealed bid method is the preferred method for procuring construction.

- Competitive Proposal -acquisition of supplies, services, or other property through a competitive proposal process normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. This process is for acquisitions of \$150,000 or more.
- Sole Source -acquisition of supplies, services, or other property through solicitation of proposal from only one source, non-competitive. Only one source may be used when one or more of the following circumstances apply:
 - a. Unique in nature and only available from a single source.
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
 - c. An authorized non-competitive proposal(s) by the Federal awarding agency or pass-through entity through prior written request from the non-Federal entity.
 - d. After solicitation of a number of sources, competition is determined inadequate.

Please reference the Uniform Guidance 200.32 Methods of procurement for additional details: [Link: Code of Federal Regulation-Uniform Guidance 2CFR Part 200](#)

CASH MANAGEMENT

Financial management of all externally funded programs must be in accordance with the state laws and procedures on accounting processes. NSU, in accordance with the OMB Uniform Guidance, maintains a financial management system that provides for the following:

1. NSU's financial management system meets satisfactory requirements for records documentation, preparation of reports required by general and program-specific terms/conditions, and tracking of funds expensed against a program. It adheres to mandates set forth within the Uniform Guidance.
2. NSU's financial management system identifies, Federal/Non-Federal awards received and expended through unique identification numbers,. Federal program and Federal award identification will include the Catalog of Federal Domestic Assistance number (CFDA), Federal Award identification number (FAIN), dates of service, the name of federal agency, and pass-through entity, if applicable.
3. NSU's financial management system includes an accurate, current, and complete disclosure of the financial data of each federal award or program that allows for preparation of reports in accordance with the reporting requirements set forth in the Uniform Administrative Guidance and state guidelines. NSU uses and maintains records via the accrual method of accounting. When serving as a prime recipient, NSU does not require its sub-recipients to establish an accrual accounting system, however, the sub-recipient must develop accrual data for its reports on the basis of analysis of the documentation at hand.

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4. NSU maintains records that identify the source and application of funds for federal award activities. This record contains information pertaining to the federal award, authorizations, obligations, assets, and expenditures.
5. NSU maintains effective control for all funds, property, and other assets. Property records are managed through the Office of Business Affairs. Annual audits are performed by the Office of Business Affairs for all equipment purchases, both externally funded and university funded. The tracking system records the description of equipment/property, serial number, source of funding, cost of property, acquisition date, Federal Award Identification Number (FAIN)-when applicable, and condition or disposal information.
6. NSU maintains comparison of expenditures with budget amounts for all externally funded awards.
7. NSU's financial management system meets the standards for fund control, accountability, obligation and expenditure of funds. NSU strives to minimize the time elapse between transfer of funds and disbursement. Externally funded programs are generally based on the cost-reimbursement method. When serving as a pass-through entity and the reimbursement method is utilized, NSU makes payment within 30-45 calendar days after the receipt of required documentation which would include accurate invoicing conditions. In the rare event that NSU receives an advance payment on a federal award, NSU will adhere to all requirements in the Uniform Guidance section 200.305 with regards to consolidation of payments to cover anticipated cash needs and use of program income, if applicable, prior to the request of a cash advance.
8. Program Income – when applicable to an externally funded award, program income will follow the regulations set forth in the award documentation or if federally awarded as mandated in the Uniform Guidance §200.307.

EQUIPMENT AND INVENTORY

Equipment is defined as tangible personal property (including technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the University/State for financial statement purposes. Federal regulations current capitalization amount is \$5,000. NSU's current capitalization amount is \$5,000. The PI/PD is required to submit quotes for any equipment budgeted on a grant during proposal development and an updated quote, if necessary, during the post award stage.

Computer hardware/software must be coordinated and approved by the IT Director of Client Services and the Director of Grants and Contracts, prior to any purchase.

Any pre-determined equipment referenced within an externally-funded program will be procured and purchased as specified within the award, in addition to university policy. Northeastern State University –Purchasing Office is responsible for all equipment purchases. Audits of equipment purchases are performed annually by the Office of Business Affairs.

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Purchases must occur within the externally-funded program dates of service. The PI/PD will be responsible for tracking any equipment purchased on external programs. The following information is required for federal awards but will be utilized on all equipment purchases through externally funded awards. The PI/PD, in addition to NSU's Office of Business Affairs, will retain the following equipment tracking information:

- Federal Award Identification Number (FAIN)-if applicable or external Award Number.
- Equipment Title/Description- Title (if available) –under federal programs, title will vest within the university unless otherwise specified in the award documentation. Per Uniform Guidance §200.313(e)(1) items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency.
- Serial Number and NSU Inventory Tag.
- Purchase Order Number.
- Acquisition Cost.
- For federal award(s) - the Federal awarding agency's percentage of participation in the cost of the original purchase.
- Location and Condition of equipment.
- Disposition-the university will dispose of equipment acquired under an externally funded program accordance with the state laws and procedures or if federally funded in accordance with the award documentation and/or disposition regulations referenced in the Uniform Guidance §200.313(5e).

LEAVE

Full-time employees of externally-funded programs accrue annual vacation leave and sick leave at a rate consistent with university policy. Vacation leave for all full-time externally-funded employees is assessed at the beginning of the award period or hire date and made available for use at that time. Should an employee leave before the specific end- date of the Personnel Action Form (PAF), actual vacation will be determined by pro-rating the length of time served on the current PAF. If a balance of unused vacation is determined, the employee may be compensated –pending funding agency approval or choose to take the time prior to their termination date. Employees appointed to externally-funded programs are expected to use all accrued vacation leave during the specific PAF time frame. Any unused vacation leave shall be forfeited at the end of the PAF time frame unless approved by the funding agency.

See University Employment Handbook: Leave Programs at

<https://offices.nsuok.edu/humanresources/Resources/Handbooks/EmploymentHandbook/LeavePrograms.aspx>

RECORDS AND RETENTION

The PI/PD is responsible for any expenditures incurred against an externally-funded program. The PI/PD is responsible for all programmatic records, with the exception of the original award agreement, which will reside in the Office of Grants and Contracts. An electronic copy will also be kept on the NSU M: drive for security purposes. The PI/PD should retain copies of all documents pertaining to the

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externally-funded program, including email correspondence for (3-7) years pending funding agency regulations on retention. The official financial records will be maintained through NSU's Business Affairs Office on the official software system. Internal file originals will be retained in the Office of Grants and Contracts for the award regulations on retention.

EXTERNAL REQUIRED REPORTING

The PI/PD is responsible for all reporting requirements of the externally-funded program. Failure to process and submit required reports could result in restrictions from additional funding, reduction of the awarded amount, or termination of the externally-funded program. The report(s) must be completed by the designated due date(s) and a copy(s) provided to the Office of Grants and Contracts.

FINANCIALS AND FINANCIAL REPORTING

The Office of Grants and Contracts prepares financial reports with supporting documentation retrieved through the university's official accounting system. The PI/PD is responsible for all purchases incurred on the externally-funded program. Unauthorized purchases require reimbursement to the external award either through a university assigned account or at the expense of the PI/PD. Financial reporting is submitted monthly or in accordance with the externally-funded agreement requirements.

External financial drawdowns - are completed through the Office of Grants and Contracts in accordance with the terms set forth in the agreement, award, or contract. Drawdowns reflect cost- reimbursement only expenses incurred against the external program.

Funds Received -deposits of funds received occur on the date received according to Oklahoma Statutes (Title 62, O.S. Supp.986, 7.1.). The Office of Grants and Contracts will generate a deposit slip within the NSU fund receipt system. The deposit slip and funds received are transferred to the Office of Business Affairs where the funds are received against the appropriate externally-funded program unique account identifier. A receipt of funds will be produced by the Office of Business Affairs and retained within the externally-funded program file located in the Office of Grants and Contracts.

CLOSE-OUT PROCEDURES

Final reports shall be submitted by the deadline designated in the award documentation. Final Close-Out will be recognized when the following steps are complete:

- Final Invoice - All open invoices including those for subcontracts or services must be received and paid within 30 days of the expiration of the project period. Indirect cost, if allowed, will be computed and billed against the external award. A final invoice will be generated through the Office of Grants and Contracts and forwarded to the funding agency for reimbursement
- Final Financial Report and Program Report -The Final Financial Report and Program Report will be completed by the Office of Grants and Contracts and the PI/PD respectively. This step allows the university and funding agency to initiate the close- out of the award. The Final Financial Report and Program Report will be submitted before the deadline referenced within the award documentation by the PI/PD. All information within the Final Financial Report will be supported by records obtained from NSU's official software system.

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- Other Support Documents - any additional certification documentation requiring university signatures will be routed through the Office of Grants and Contracts.

INTERNAL GRANTS – FACULTY RESEARCH

Faculty at Northeastern State University may apply for internal grant funds through the Faculty Research Committee (FRC). The Office of Research and Sponsored Programs is responsible for the management of awarded faculty research grants. Information may be found at the [Faculty Research website](#).

SIGNATURE AUTHORITY

The Office of Grants and Contracts will conduct a review of the award including terms and conditions. If areas of discrepancy are discovered, the funding agency will be contacted for resolution and amendments. When complete, the award is forwarded to legal counsel for review. After approval by counsel, the award will be forwarded to the President for signature. The university President or his designated signatory is the only representative authorized to sign any external agreement. Any external agreements that are signed without the President's approval are considered noncompliant with university policy. Consequently, these documents may be administratively withdrawn.

After required signatures are received, the Office of Grants and Contracts will establish accounting information for the new award and arrange management training with the Project Director.

In some instances, the funding agency may only require acceptance of the award by the Fiscal Agent of Grants and Contracts. In this scenario, the funding agency considers the electronic application submission of the proposal with the President's signature as full acceptance of the terms of any future agreement.

Signature Authority - Absence of the President

In an extended absence of the President, the Office of Grants and Contracts will follow the signatory hierarchy issued by the Office of the President. All subsequent processes through the Office of Grants and Contracts will remain the same.

Account Sponsor

The Director of Grants and Contracts maintains the account sponsor signature authority for all externally funded programs.

FINAL AUTHORITY

Final Authority falls to the Northeastern State University President. The information concerning a final decision will be presented to the President by the appropriate Vice President(s). The final decision must coincide with the guidelines mandated by the funding agency(s).