



Comprehensive Grants Manual

Purpose

Utica College recognizes the importance of grants to support initiatives that advance the College's mission and educational priorities while maintaining the balance of teaching and scholarship of faculty dedicated to excellent teaching, dialogue with students, and pursuit of scholarly, scientific, and artistic endeavors. Utica College strives to ensure that grant funds awarded to the College are managed responsibly and that sponsored projects are conducted in accordance with the terms of the award agreement, federal and state laws, and College policies and procedures. The purpose of this manual is to provide guidance on how to prepare and submit proposals and how awards are processed and administered at Utica College.

Scope

This manual is intended to guide all members of the Utica College community, including faculty and staff, who seek external funding from government sources, corporate sources, and private foundations to support research, educational programs, and projects that advance the College's mission and priorities. The procedures described below are intended to cover all externally funded grants, subawards or sub-contracts, and cooperative agreements from federal, state, and private grantors.

The directives in this manual apply to both activities that occur at Utica College before a grant is awarded – proposal planning, development, budgeting, internal approvals, and application submission to the funding agency for consideration and to management of funds after an award is made.

Please refer to the Pre-award and Post-award Policies for additional information.

This manual is a working document, and necessary changes may periodically be identified, especially if federal, state, or College rules change. Please contact the Grants Office with input and questions regarding updates to this important manual or any other questions.

Institutional Roles

For a complete matrix of roles and responsibilities, see Appendix A.

Faculty or staff members who initiate grant requests are responsible for consulting with their Department Head, School Dean/Head of Administrative Division, as appropriate, and the Grants Office well in advance of the proposal deadline, and to ensure that the [Utica College Grant Proposal Approval Form](#) is completed in advance of the proposal due date. Every sponsor has their own specific set of application requirements. Different sponsors oftentimes require some of the same information and while the Grants Office will assist project directors/principle investigators complete their applications, *it is the project director/principle investigator's responsibility to know exactly what that particular sponsor requires*. Faculty or staff members/project directors/principle investigators are also responsible for

reading this policy manual and understanding the implications and responsibilities associated with grant proposal submissions and awards.

Project Directors/Principle Investigators agree to comply with all relevant federal or state regulations and all terms and conditions of grant awards. *Project directors/principle investigators are also responsible for reading this manual and understanding the implications and responsibilities associated with grant proposal submissions and awards.* As the official recipient of a grant or contract, Utica College is ultimately accountable to the grant maker. The project director is expected to exercise all proper and ethical fiscal management in the conduct of the project.

The Division of Advancement, through the Grants Office provides assistance with research for funding opportunities, proposal and budget preparation and review, grant submission processes, and interpretation of rules and regulations for faculty and staff who seek external funding for their scholarly and professional work. Grant officers will work closely with the Office of Financial Affairs to monitor project progress and develop interim and final project reporting. The Grants Office acts as the institutional liaison between the College and funding agencies, both pre- and post-award. The Grants Office also serves as the central grant compliance office (see additional details in the post-award policies and procedures section).

Department Heads, School Deans/Head of Administrative Division, as appropriate, and the Provost or his/her designee review and discuss proposed applications and associated budget considerations to ensure that the proposal is in accord with academic objectives and College priorities. Project implementation and management is overseen jointly by the Office of Academic Affairs and the Office of Financial Affairs.

The Office of Financial Affairs oversees the accounting for all grant awards. The College follows standard accounting practices, College policies, and federal regulations when those may apply. The Vice President for Financial Affairs and Treasurer approves contracts that may result from grant awards. This Office, in conjunction with with the PI/Project director, ensures that expenses are coded to the appropriate projects and that all required approvals are obtained as required by the College policy on Purchasing and Accounts Payable.

The Office of Legal Affairs reviews, negotiates, and accepts the terms and conditions of the award, in consultation with other offices as needed.

Definitions

Closeout – The process by which the funding agency determines that all applicable administrative actions and all required work associated with the award have been completed.

Contract(or)(s) – A contract/contractual relationship is for the purpose of obtaining goods and services for Utica College’s own use and creates a procurement relationship with the contractor. Contractors are not subject to compliance or regulatory requirements, federal or otherwise.

Cost-Share (also known as matching) – Cost Share is the portion of a project or program cost not borne by the sponsor. It is the College's share in the cost of conducting the project/program. Cost sharing occurs either when a sponsor requires, or the College commits in a proposal, funds beyond those awarded by the sponsoring agency to support a particular grant or contract.

Indirect Cost Rate (also known as Facilities and Administration) – Indirect costs represent those expenses not readily allocable to any single research or training project, but which represent the College's costs for carrying out research, training activities and other sponsored programs. Often referred to as “overhead.”

In-kind: Payment in the form of goods, commodities, or services instead of money.

Financial Conflict of Interest (also known as a Significant Conflict of Interest) – Per the National Institutes of Health, a financial interest consists of any remuneration received from a publicly traded entity in the twelve months preceding the disclosure and the value of any equity interest in the entity as of the date of disclosure, when aggregated, exceeds \$5,000, including equity interests and sponsored travel. For additional details, see Appendix B for Utica College’s complete NIH Financial Conflict of Interest policy.

Fringe Benefits – allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans.

Pre-award – All activities that take place prior to an award being made, including: identification of funding sources, interpretation of guidelines, proposal preparation and drafting, budget preparation, editing, interaction with online grants submission systems, proposal updates or changes, and submission.

Post-award – All activities that take place after an award is officially made, including: award acceptance, account establishment, depositing of check or draw down of funds, financial management of awards, programmatic or financial reporting, no cost extensions or other changes in scope to the project, time and effort reporting, or equipment inventory.

Subaward or subrecipient – A subaward is for the purpose of carrying out a portion of an award and creates a contractual relationship between Utica and another institution. Subrecipients should (1) be eligible to receive the subaward/assistance; (2) able to institute performance measurements in relation to whether the objectives of the prime award were met; (3) have responsibility for programmatic decision making; (4) be responsible for adherence to applicable program requirements; and (5) uses the funds to carry out a program for the purpose specified in authorizing statute or award letter, as opposed to providing goods or services for the benefit of the pass-through entity.

Time and Effort – Federal regulation requires that any salaries and benefits charged to a federal award(s) must be based on documentation. See Appendix C for Utica College’s policy on Time and Effort Reporting.

Uniform Guidance – refers to the final guidance issued by the Federal Office of Management and Budgets regarding administrative requirements, cost principles and audit requirements for federal awards (which includes research grant awards).

PART ONE: PRE-AWARD

Proposal submission procedures

Pre-Award Processes

1. The Division of Advancement, with the Office of the Provost and Senior Vice President for Academic Affairs, Office of Financial Affairs, and other offices as appropriate, directs and oversees the preparation of grant proposals. Grant officers in the grants office within the Division of Advancement work to secure major grants to support institutional priorities. Grant officers cultivate and maintain relationships with foundation, corporate, and governmental sources of support. They provide all pre-award support, including assistance with proposal development, review, and submission.
2. The project director/principal investigator for the proposed project discusses proposal plans with his/her department head, school dean/head of administrative division, as appropriate, and grant officers in the grants office well in advance of the proposal deadline. The discussion should include the project's compatibility with departmental/school priorities and plans, course releases, and program cost-sharing/matching requirements, if any.
3. Once consensus has been reached on the idea, the project director/principal investigator contacts the grant officer to begin a search for potential sources of funding. If one or more sources have already been identified, the project director/principal investigator should discuss those with the grant officer to avoid submission of proposals that conflict with College efforts already underway.
4. The project director/principal investigator drafts the proposal narrative, budget, and other sections of the proposal as appropriate. The grant officers can assist with editorial and budget support and with required supplementary materials.
5. After a draft has been developed:
 - a. Once a draft of the narrative and budget have been written and can provide sufficient details for review, the project director/principal investigator completes the [Utica College Grant Proposal Approval Form](#) and the Financial Disclosure Form. Both forms can be found on the Office of Government, Corporate, and Foundation Relations [website](#).
 - b. The project director/principal investigator obtains the signatures of the Office of Financial Affairs, the department chair, the school dean/head of administrative division (as appropriate), the vice president for legal affairs and general counsel, the vice president for integrated information technology services, and the provost or his/her designee, in that order. Project directors/principal investigators should allow 7-10 days for processing these signatures. The project director gives the fully signed form to the grant officer at least five business days before the due date of the grant application. If the grants officer is unavailable, the vice president for advancement may sign in his/her stead. If the project includes research and/or testing on human or animal subjects, the project director/principal investigator must contact the College's [Institutional Review Board \(IRB\)](#) for additional review and approval before submission.
 - c. Requirements for matching funds or cost sharing, including in-kind contributions, must be approved in advance and noted on the [Utica College Grant Proposal Approval Form](#) by the

Office of Financial Affairs, department chair, the school dean/head of administrative division, as appropriate; and the provost or his/her designee before the proposal is submitted.

6. The narrative, budget, and other materials as may be required (CVs, timelines, position descriptions, other) must be sent to the grant officer at least five business days before the due date for the grant application. The grant officer will review the narrative, budget and other information for clarity and completeness, and to ensure consistency with the grant maker's proposal submission guidelines.
7. Once the grant officer has received the completed [Utica College Grant Proposal Approval Form](#) and reviewed all materials, the grant officer will submit the proposal. Proposals will NOT be submitted without a completed approval form. Utica College grant officers are the only individuals authorized to submit grant proposals and grant applications on behalf of the College.
8. To ensure accurate reporting and stewardship of grant awards, Granting Letters and Notices of Award should be forwarded to the grant officer.

Cost-Share or Matching

The College will on occasion provide cost-share or matches for grant-funded projects. Cost share or matching agreements are done on an ad hoc basis. Cost shares can be cash contributions or in-kind donations of goods or services.

PART TWO: POST-AWARD

Documentation of Awards

The original Granting Letter or Notice of Award should be sent to the Grants Office. The Grants Office will forward a copy to the Office of Financial Affairs. Additional copies will be sent to the Office of Academic Affairs or the President, as applicable. This ensures that the award is acknowledged properly and is assigned an account number. The Grants Office retains all awards documentation indefinitely. The Grants Office is also responsible for acknowledging all grant awards.

The Provost and Senior Vice President for Academic Affairs or the President is the signer for award acceptance when that documentation accompanies a grant award (including sub-award or sub-contractual agreements). The Vice President for Financial Affairs and Treasurer is the primary signer for a contractual agreement when that accompanies a grant award.

Description of Grants Accounting System

Utica College utilizes Banner by Ellucian, a higher education ERP, as our accounting software. The college uses fund accounting to ensure compliance with any restrictions placed on donations. Each fund has its own self-balancing set of accounts. All funds have their own organization, account, and program for recording assets, liabilities, revenues, and expenses (FOAP- fund, organization, account, and program).

A fund is set up when required by provider restrictions, such as a sponsored program. All sponsored programs, or grants, are set up with their own fund to be able to track resources and use of those resources set aside for the specific purpose stated in the grant contract. The organization corresponds to the department that the grant fund was set up for, and the accounts separate expenses and revenues into the budget lines that correspond to the grant budget.

Guidelines for Charging Expenses to Grants and Contracts (See Appendix D for stand-alone policy on charging expenses to Federal grant and contracts)

The Office of Financial Affairs establishes a fund for the award in the College's accounting system. Before the project start date, the Project Director/Principal Investigator consults with Financial Affairs to review the project budget and the reporting schedule. The Project Director/Principal Investigator should charge granted-related expenses to the assigned fund, as needed, to conduct the project. In many cases, grants are reimbursable after expenditures can be verified. In this case, expenses should still be charged to the grant fund and the revenue will follow. Expenses charged to grants should mirror the approved budget submitted with the proposal. The Project Director/Principal Investigator works with Financial Affairs to monitor the project's progress and financial administration.

All costs charged to a grant must be reasonable, must support the project, and be allowable under the terms and conditions of the award, federal cost guidelines, agency-specific policies, and college policies.

a. Allowable expenditures. For government grants, cost standards are established by the Office of Management and Budget "[Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule](#)". (2 CFR Chapter I, Chapter II, Part 200, et al.). For Federal awards, the following guidelines MUST be followed:

- i) Applicable Federal Regulations:** According to 2 CFR Part 200, Uniform Guidance, costs must meet the following general criteria in order to be allowable under Federal awards:
 - a. *Allowable:* A cost is allowable if it:
 - i. Is necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
 - ii. Conforms to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
 - iii. Is consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the [non-Federal entity](#).
 - iv. Is accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
 - v. Is determined in accordance with generally accepted accounting principles (GAAP).
 - vi. Is not included as a cost or used to meet [cost sharing or matching](#) requirements of any other federally-financed program in either the current or a prior period.
 - vii. Is adequately documented.
 - b. *Reasonable:* A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
 - c. *Allocable:* A cost is allocable to a particular Federal award or other [cost objective](#) if the goods or services involved are chargeable or assignable to that Federal award or [cost objective](#) in accordance with relative benefits received. Allocable costs are incurred specifically for the Federal award; Benefit both the Federal award and other work of the [non-Federal entity](#) and can be distributed in proportions that may be approximated using reasonable methods; and are necessary to the overall operation of the [non-Federal entity](#) and is assignable in part to the Federal award in accordance with the principles in this subpart.
- ii) Application of Allowability Standards at Utica College**
 - a. **Direct Costs:** A direct cost of a sponsored project is one that can be identified specifically with that sponsored project or that can be assigned to a sponsored project with relative ease and a high degree of accuracy. General cost categories that may be charged as direct costs to individual sponsored projects include, but are not limited to:

- i. salaries, wages, and related fringe benefit costs of sponsored project personnel. Such individuals typically include PI's, Co-Investigators, research staff, and lab technicians;
 - ii. laboratory, scientific, and technical materials, services and supplies obtained from internal as well as external vendors;
 - iii. scientific equipment costs (general equipment such as copiers or computers for use on multiple projects should not be charged directly to a sponsored project); • travel costs;
 - iv. consultant/subcontract costs;
 - v. lab notebooks, data storage supplies and report binders, and other supplies that are used exclusively in support of the project and are consumed completely in the course of the project (office supplies are generally not allowable, see exceptions below); and
 - vi. other direct costs as specifically required, budgeted, and/or approved as necessary to accomplish the purpose of the individual sponsored project
- b. Indirect Costs:
Indirect costs of sponsored projects are those that are incurred for common or joint objectives and cannot be identified readily or specifically with a particular sponsored project, or any other institutional activity. Utica uses a negotiated rate that is a percentage of salaries and wages. Costs that are normally charged as indirect costs include, but are not limited to:
- i. salaries, wages, and fringe benefits for support departments;
 - ii. costs related to the College's physical infrastructure, including building and equipment depreciation (or use allowance), interest associated with external debt issuances to finance facilities-related projects, and operations and maintenance (i.e. utilities, janitorial services);
 - iii. sponsored-project administrative costs including the offices of Accounting & Control and Government, Corporate, and Foundation Relations;
 - iv. costs of the College's libraries; and
 - v. materials, supplies, and services of a more general nature, such as office supplies, general/administrative copying services, and office equipment maintenance.
- c. Exceptions – Charging Indirect-type Costs as Direct Costs:
In certain circumstances, costs that are normally charged as indirect costs to sponsored projects may be charged as direct costs. Justification for these types of charges must be well documented by the PI and approved by the Financial Analyst. Circumstances where direct charging of indirect costs as direct costs include, but are not limited to:
- i. Photocopies: These expenses are allowable direct charges to a sponsored project only if it can be documented that there is a direct benefit to the project (e.g. surveys).
 - ii. Office Supplies: These expenses are allowable direct charges to a sponsored project only if it can be documented that there is a significantly greater amount required for a project than would normally be consumed (e.g. a large number of envelopes are needed to mail surveys).
 - iii. Meetings and Conferences: Costs of meetings and conferences, whose primary purpose is the dissemination of technical information, can be charged to a sponsored project if it is specifically provided for in the awarded budget.
- d. Unacceptable Direct Charging Practices:
Costs must be timely and meet the terms and conditions of the sponsored project award and a test of reasonableness. It is the responsibility of the PI to monitor the sponsored project award budget and ensure that purchases are made in a timely and appropriate

manner, as purchases should be consumed while benefiting the project to which they are charged. The following are inappropriate direct charging practices:

- i. cost-shifting in order to meet budget or funding deficiencies;
 - ii. assigning costs to other sponsored projects in order to avoid sponsor restrictions;
 - iii. assigning equipment or supply expenditures at the end of a project. Any significant purchases made towards the end of a project period are highly suspect, as it is generally not reasonable to expect that such items will be able to benefit the award;
 - iv. increasing salary expenses on a project with an available balance when it is not consistent with the actual effort expended;
 - v. charging an expense exclusively to one sponsored project when the expense was used to support other activities;
 - vi. assigning expenses to a sponsored project before the cost is incurred; and
 - vii. assigning expenses that are part of the normal administrative support for sponsored projects (e.g. proposal preparation or accounting for the project).
- e. Charging Expenses to Multiple Projects

If an expense benefits two or more sponsored projects in proportions that can be determined without undue effort or cost, the expenditures should be allocated to the project proportionally. If proportions cannot be determined due to interrelationship of the work, then costs may be allocated using another reasonable basis. The following are some appropriate allocation methodologies:

- i. Effort;
- ii. Space;
- iii. Head count;
- iv. FTEs per project;
- v. Number of experiments;
- vi. Percent (%) PI time in lab; and
- vii. Percent (%) of lab-staff time in lab.

The following are prohibited allocation methodologies:

- i. Splitting the costs evenly across projects;
- ii. Project budgets; and
- iii. Available funds.

For any allocation basis used, written support should exist, on a case by case basis, to describe how the allocation was determined.

- f. Unallowable costs: Certain types of expenses are unallowable as either direct or indirect costs. The Uniform Administrative Requirements describe the costs that are not eligible for reimbursement (unallowable costs). Refer to the Cost Principles in Subpart E, §200.400-200.475 of the Uniform Guidance for the full listing of types of costs. In general, the items of cost indicated below should not be charged to a federally sponsored project, in whole or in part, UNLESS the award dictates allowability, and there is a justifiable need for the item in the awarding agency approved proposal budget:
- i. Advertising/Public Relations
 - ii. Losses on Sponsored Agreements (overruns)
 - iii. Memberships in Community Organizations/Social Clubs
 - iv. Marketing Costs
 - v. Student Activity Costs
 - vi. First Class Air Travel
 - vii. Lobbying Costs

- viii. Interest Expense for Operating Procedures
- ix. Honoraria
- x. Alcoholic Beverages
- xi. Alumni Activities
- xii. Bad Debts
- xiii. Charitable Contributions
- xiv. Entertainment
- xv. Fines and Penalties
- xvi. Office supplies
- xvii. Subscriptions

- b. *Purchasing.*** Follow the same College policies that apply to any other purchased item or service at the College. In some cases, competitive bid or price quotations must be obtained if the cost of goods or services exceeds certain dollar limits. Refer to the College policies on [Purchasing and Accounts Payable](#) and [Bidding](#), or contact the [Office of Purchasing and Accounts Payable](#) if you have questions.
- c. *Technology.*** Project Directors/Principal Investigators should have consulted with IITS prior to submitting a grant proposal that requests computing or technological equipment. After a grant has been awarded, IITS may assist with updated vendor quotes, purchasing, and installation but does NOT assist with specialty equipment or software not usually supported by IITS. Equipment purchased with grant funds will not be added to the College's equipment replacement cycle.
- d. *Travel related to the grant award.*** Follow the College policy that applies to [Business Travel and Entertainment](#). Note that if the terms of the grant award differ from the College's policy, the grant terms and conditions govern. For federal awards, refer to [2 CFR Part 200](#) for guidance.
- e. *Hiring personnel.*** Follow the policies and guidelines from the [Office of Human Resources](#).

Guidelines for Charging Personnel Expenses to Grants and Contracts

- a. *Applicable Federal Regulations:***
 Utica College will follow OMB Super Circular provisions (2 CFR 200) regarding tracking and allocating staff time and effort to grants. The OMB state that time allocation records:
 - i. Must be incorporated into the official agency records and be supported by a system of internal controls;
 - ii. Must reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for Institution of Higher Education, this must be consistent per the IHE's definition of Institutional Base Salary, and;
 - iii. Cannot rely solely on budget estimates (i.e., estimates determined before the services are performed).
- b. *Procedural Statement / Implementation***
 This statement outlines how expenditures should be budgeted, charged, and consistently applied to sponsored projects in order to meet external regulations.

Utica College salary and wages (e.g., annual or academic year salary, or hourly wages and/or stipend as applicable,) will serve as the basis for calculation and verification. Expenses charged to grants will represent actual salary and wages or a percentage of actual salary and wages as reflected in the approved budget in the grant award. The Financial Analyst will be responsible for

insuring that actual rates are used. If actual salaries exceed the amount approved in the grant award, Utica College will default to the amount or rate in the approved grant agreement.

Compensation for staff included in federal grant awards or contracts must not exceed 100% of the institutional annual base salary. Compensation for faculty included in federal grant awards or contracts must not exceed 100% of the institutional annual base salary for work that takes place during the academic year. Utica College faculty are on 10 month contracts and therefore are permitted to request up to two months in supplemental summer salary from external sponsors.

All project directors and principal investigators for such projects (“PD/PIs”) are required to certify both their effort and that of other persons active on such projects led or supervised by PD/PIs, unless the PD/PIs delegate this task to another individual with sufficient knowledge of the project activities and a reliable means of verifying work performed. Delegation of this certification is only acceptable in rare circumstances, such as extended severe illness or lengthy travel outside the country, and must have received written approval from the chair or head of the applicable department and the Executive Director of Government, Corporate, and Foundation Relations.

College staff members generally follow one of two methods to ensure accuracy in allocating and documenting time and effort. The first method, semester/summer certification, is the standard approach used at Utica and will be used unless one of the others is required or merited. The second, bi-weekly time records, is an option for funders that desire that time and effort be recorded on a more frequent basis.

1. A quarterly analysis of an employee’s work ebb and flow is conducted to identify consistency with estimates and budgets. With this method a signed after-the-fact certification is created that reflects work time percentages during the period. See Utica College’s Time and Effort Reporting policy for additional details. Exempt employees must use time and effort reports.
2. Non-exempt employees who are supported 100% on a federal grant or contract may use their time sheets, submitted on a bi-weekly basis, as their time and effort report.

Employees supported in part or in full from federal grants and contracts are encouraged to keep work journals, notes, and calendars to aid in the preparation of accurate time reports.

The Financial Analyst is responsible for collecting time and effort reports from employees supported in part or in full on federal grants and contracts. Time and effort reports will be collected after each semester and at the conclusion of the summer.

Equipment and Real Property Management

The College will track all property purchased with federal grant funds in accordance with the following concepts: For federal grants, equipment means tangible personal property (including information 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 non-Federal entity for financial statement purposes. The College has set inventory at \$5,000 (which is the same as the federal maximum amount). The College will track all equipment purchased with federal or flow-through funds in accordance with this requirement. The OMB rules on inventory tracking require highly specific information to be recorded. The Office of Financial Affairs is responsible for maintaining Utica’s federal equipment inventory.

The College will not sell or dispose of equipment worth \$5,000 or more purchased with federal grant funds without the approval of the funding organization, as per OMB requirements. Under OMB Super

Circular rules, “items with a current per unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency” (as per OMB 2 CFR 200.313.e.1.). That means, from the federal government’s perspective, an equipment item becomes a supply item after it depreciates to be worth less than \$5,000. It is still, however, an equipment item that should be inventoried under the College rules until the value of the item drops below that set by the College (\$5,000).

Period of Availability of Grant Funds

Grant expenses are generally allowed only for costs that are incurred during the grant period. No pre-award or post-award costs will be billed to a grant unless it is approved by the funder and specifically allowed in the grant agreement. Utica College does not, as a standard practice, permit the encumbrance of pre-award costs. If a PD/PI wishes to incur pre-award costs, special permission must be granted from the Provost and Financial Services.

Cash Management

The federal government requires that payment methods must minimize the time elapsing between the transfer of funds from the US Treasury or the pass-through entity and the disbursement by the College whether the payment is made by electronic transfer, issuance or redemption of checks, warrants, or payment by other means. Utica College uses the reimbursement method for payment of Federal grants. These drawdowns are requested by the Office of Financial Affairs as indicated on the grant agreement.

Reporting

Utica College will strive to meet all reporting requirements of all funders and to avoid late or incomplete reports. Most periodic grant reports are due within 30 days of the end of a performance period (usually quarterly or semi-annually). Utica will complete required grant reports for state, local, foundation, corporate, or other funders as required. Most funders that require reports use a two-tiered system similar to that used in federal grants – one report for program matters, and another for financial activities. *The PD/PI is responsible for the programmatic reports while Financial Services will be responsible for financial reports.*

Closeout

Close out refers to the process by which the funding agency determines that all applicable administrative actions and all required work associated with the award have been completed. Most federal grants allow a 90-day period for closeout procedures, which may include completing grant reports and completing evaluation activities to verify grant impacts and adherence to measurable outcome objectives. It is customary that funders allow 30-90 days for invoicing and paying costs that occurred during the grant period. No additional costs should be incurred during this time. The 30-90 closeout period merely allows the College to complete the invoicing and billing processes.

Project Directors/Principal Investigators are responsible for completing programmatic reports on time, as defined by the funding agency. Financial affairs is responsible for all financial reports.

Records Retention

The grants office will retain copies of the awarded proposals and award documentation indefinitely. Financial services will retain copies of financial documentation for a period of 7 years from the close out date of the grant. Federal guidelines require the PDs/Pis keep grant-related documentation for at least three years. Utica College requires PDs/Pis to keep their programmatic documentation for three years for

all externally-funded projects (federal, state, and private) and further recommends that PDs/PIs retain grant-related records for a period of seven years.

Utica College Roles & Responsibilities for Sponsored Projects & Grants

ver. 6/30/17

This document pertains to externally sponsored grants, contracts and other awards, and is principally intended to serve as guidance for Utica College investigators or responsible administrators.

Basic Description of Roles:

PI: Principal Investigator or Responsible Administrator/Liaison- The individual responsible for the overall technical direction and administrative management of the project/grant.

CFGP: Corporate, Foundation & Government Partnerships Office- Responsible for most pre-award functions, non-financial regulatory compliances, non-financial post-award administration. Serves as institutional liaison with Sponsors/Grantors.

FA: Office of Financial Affairs- Responsible for post-award financial administration and reporting and financial regulatory compliance.

Provost: Responsible for project and proposal approval, negotiation of release time with PI, and approval of Institutional commitment.

Legal: Responsible for evaluating grant agreements, as needed, before they are signed.

Detailed Roles & Responsibilities:

PRE-AWARD	PI	CFGP	FA	PROVOST	LEGAL
Disseminate information about funding sources. Stimulate and support collaboration.		X			
Contact the CFGP Office if intending to apply for external funding.	X				
Review sponsor's program guidelines and solicitations. (Primary party responsible for this is the PI).	X	X			
Discuss arrangements and timeline for submission of materials to CFGP Office for review.	X	X			
Review sponsor's guidelines and funding opportunity then inform PI of any potential concerns.		X			
Prepare the draft proposal, budget and related materials.	X				

When requested, review draft grant proposals and provide guidance.		x	x		
Assist PIs where appropriate with data collection for proposal pertaining to institutional programs, outcomes, and performance.		x			
Discuss any cost sharing, matching and Institutional contributions with the Office of Financial Affairs prior to budget development. CFGP Office can advise.	x	x	x		
If applicable, obtain approval from Provost for requests for leave and course release prior to budget development; PI should initiate discussion.	x			x	
Act as a resource for budget preparation (e.g. salary figures, fringe benefit rates, indirect cost rates, appropriate categorization of budget items). CFGP primary resource, FA can advise when needed.		x	x		
Review and confirm accuracy and appropriateness of proposal budget and justification prior to PI obtaining Grant Proposal Approval Form signatures. Consult with FA as needed.		x			
Determine responsible party for proposal submission, either submit or coordinate with PI.		x			
When UC will be a subrecipient on a proposal, work with CFGP Office to complete the subaward paperwork, to be submitted by CFGP Office to lead institution.	x	x			
For collaborative proposals or when UC is receiving a subaward, act as liaison with lead or other institutions' Sponsored Programs Offices.		x			
Read the Utica College policy on Financial Conflict of Interest for Externally Sponsored Programs and complete the Disclosure of Financial Relationship for Sponsored Program form.	x				

Complete the Grant Proposal Approval Form (GPAF). Obtain approvals from Chair, School Dean or Admin Head, Office of Financial Affairs, CFGP Office, and Provost. **Please note: Approvals can take 7-10 days to process. Please allow enough time to complete this step before the grant submission deadline. Failure to do so may result in the proposal not being processed.	x				
Have Legal Affairs review the grant contract before signing as deemed necessary (i.e. for capital projects, large dollar amounts, etc.).					x
If notification of award is received directly by PI, inform CFGP Office and send award notification and other communications to them. PI and CFGP forwards a copy of notification of award and final, approved proposal to FA.	x				
POST-AWARD	PI	CFGP	FA	PROVOST	LEGAL
Review, negotiate, and accept the terms and conditions of the award, in consultation with other offices as needed. Consult Legal Affairs as needed on any contracts they reviewed in the pre-award stage. **Please note: Before any work begins on grant, an approved and signed contract should be in UC's possession.		x			x
Establish and maintain externally sponsored grant and cost share accounts in separate funds.			x		
Notify PI and other offices of grant fund creation and FOAP.			x		
Conduct and manage the research/program according to the scope and objectives of the proposal and UC requirements.	x				
Manage personnel working on project.	x				
Monitor grant budget and authorize all expenditures, except own salary.	x				

Prepare and submit requests for payment, according to guidelines and policies.			x		
Confirm project expenses are allowed under grant terms. Make sure no spending occurred outside of grant dates, unless specifically allowed in grant agreement.			x		
If programmatic, technical or budgetary modification to project is anticipated, contact CFGP Office to determine whether sponsor approval is required.	x				
Act as Institutional liaison with Sponsor on behalf of UC and PI.		x			
Prepare and process invoices and drawdowns for receipt of funds.			x		
Execute journal entries as needed.			x		
Conduct periodic reviews of the financial status of project accounts.			x		
Prepare and submit technical reports required by Sponsor.	x	x			
Coordinate preparation of annual and other reports with PI.		x			
Provide fiscal information for financial reports submitted to Sponsors by PI.			x		
Coordinate the preparation & submission of financial reports to Federal and State agencies, as required.			x		
Confirm accuracy of financial information in reports submitted to sponsors by CFGP or PI.			x		
Distribute and collect signed time & effort certification reports from personnel.			x		
Ensure that all effort certification reports for all applicable personnel have been completed.			x		
Track own effort and maintain documentation.	x				
Complete and submit interim, progress, final and any additional technical reports, as required by Sponsor. CFGP to review as needed.	x				

Initiate requests and provide oversight for re-budgeting, modifications, and amendments (PI primary initiator, CFGP submits, approves or provides support as required). CFGP notifies Financial Affairs.	x	x			
At project termination, retain all post-award documentation in a manner consistent with Sponsor and UC record retention policy.			x		
Ensure completion of closeout of Grant according to Sponsor requirements; resolve any issues, confirm that all reports have been submitted to sponsor before closing out.		x	x		
Retain project data, materials, and outcomes as required by Sponsor.	x				
Manage grant audit activity.			x		

APPENDIX B - Utica College's NIH Financial Conflict of Interest policy

PHS/NIH Financial Conflict of Interest Policy

Introduction

The Department of Health and Human Services amended its regulations related to financial disclosure on August 25, 2011. All institutions applying for U.S. Public Health Service (PHS) funding for research are required to have a policy that complies with these amended regulations; this PHS/NIH Financial Conflict of Interest Policy is designed to comply with the federal regulations and hereby incorporates by reference 42 CFR chapter I, subchapter D, part 50. This policy is adopted in addition to existing Utica College's Conflicting Financial Interest Policy and it replaces that policy for all research funded by the PHS (including the National Institutes of Health).

These guidelines define general Utica College policy and procedures regarding conflicts of interest in relationship to sponsored projects funded by PHS (including the NIH). Their purpose is to protect the credibility and integrity of Utica College's faculty and staff so that public trust and confidence in Utica College's PHS-funded sponsored activities is ensured.

This policy applies to all Project Directors/Principle Investigators who are involved with PHS-funded research. PHS agencies include: National Institutes of Health (NIH); Food and Drug Administration (FDA); Substance Abuse and Mental Health Services Administration (SAMHSA); Agency for Healthcare Research & Quality (AHRQ); Agency for Toxic Substances and Disease Registry (ATSDR); Centers for Disease Control and Prevention (CDC); Health Resources and Services Administration (HRSA); and, Indian Health Service (IHS)

The Institutional Official is responsible for ensuring implementation of this policy and may suspend all relevant activities until the financial conflict of interest is resolved or other action deemed appropriate by the Institutional Official is implemented. Violation of any part of these policies may also constitute cause for disciplinary or other administrative action pursuant to Utica College policy.

The financial conflict of interest form should be completed before submission of the proposal, but as the following policy details, updates to the disclosure form should take place as needed during the life of the award.

Definitions

Family means any member of the Investigator's immediate family, specifically, any dependent children and spouse or partner.

Financial Interest means anything of monetary value received or held by an Investigator or an Investigator's Family, whether or not the value is readily ascertainable, including, but not limited to: salary or other payments for services (e.g., consulting fees, honoraria, or paid authorships for other than scholarly works); any equity interests (e.g., stocks, stock options, or other ownership interests); and intellectual property rights and interests (e.g., patents, trademarks, service marks, and copyrights), upon receipt of royalties or other income related to such intellectual property rights and interests.

Financial Interest does NOT include:

- a) salary, royalties, or other remuneration from the Institution;
- b) income from the authorship of academic or scholarly works;
- c) income from seminars, lectures, or teaching engagements sponsored by or from advisory committees or review panels for U.S. Federal, state or local governmental agencies; U.S. institutions of higher education; U.S. research institutes affiliated with institutions of higher education, academic teaching hospitals, and medical centers; or

d) equity interests or income from investment vehicles, such as mutual funds and retirement accounts, so long as the Investigator does not directly control the investment decisions made in these vehicles.

For Investigators, **Financial Interest** also includes any reimbursed or sponsored travel undertaken by the Investigator and related to his/her institutional responsibilities. This includes travel that is paid on behalf of the Investigator rather than reimbursed, even if the exact monetary value is not readily available. It excludes travel reimbursed or sponsored by U.S. Federal, state or local governmental agencies, U.S. institutions of higher education, research institutes affiliated with institutions of higher education, academic teaching hospitals, and medical centers.

Significant Financial Interest means a Financial Interest that reasonably appears to be related to the Investigator's Institutional Responsibilities, and:

- a) if with a publicly traded entity, the aggregate value of any salary or other payments for services received during the 12 month period preceding the disclosure, and the value of any equity interest during the 12 month period preceding or as of the date of disclosure, exceeds \$5,000; or
- b) if with a non-publicly traded entity, the aggregate value of any salary or other payments for services received during the 12 month period preceding the disclosure exceeds \$5,000; or
- c) if with a non-publicly-traded company, is an equity interest of any value during the 12 month period preceding or as of the date of disclosure; or
- d) is income related to intellectual property rights and interests not reimbursed through the Institution.

Financial Conflict of Interest (FCOI) means a Significant Financial Interest (or, where the Institutional Official requires disclosure of other Financial Interests, a Financial Interest) that the Institution reasonably determines could directly and significantly affect the design, conduct or reporting of PHS-funded research.

Institution mean the corporate entity President and Fellows of Utica College, generally referred to as Utica College, UC, or the College.

Institutional official means the individual within the Institution who has been designated to solicit and review disclosures from Investigators (and their families) of significant financial interests related to the Investigator's institutional responsibilities. For the purposes of this policy, the Institutional Official will be the Provost.

Institutional responsibilities means the Investigator's responsibilities on behalf of Utica College, which are defined by Utica College as research, research consultation, teaching, professional practice, institutional committee memberships, and service on panels such as institutional review boards (e.g., IACUC, IBC, and IRB).

Investigator means any individual who is responsible for the design, conduct, or reporting of PHS-sponsored research, or proposals for such funding. This definition is not limited to those titled or budgeted as principal investigator or co-investigator on a particular proposal, and may include postdoctoral associates, senior scientists, or graduate students. The definition may also include collaborators or consultants as appropriate.

Public Health Service or PHS means the Public Health Service of the U.S. Department of Health and Human Services, and any components of the PHS to which the authority of the PHS may be delegated. The components of the PHS include, but are not limited to, the National Institutes of Health and the Centers for Disease Control.

Research means a systematic investigation, study, or experiment designed to contribute to generalizable knowledge relating broadly to public health, including behavioral and social-sciences research. The term encompasses basic and applied research (e.g., a published article, book or book chapter) and product development (e.g., a diagnostic test or drug).

Conflict of Interest

This policy is predicated on the expectation that Investigators should conduct their affairs so as to avoid or minimize conflicts of interest, and must respond appropriately when conflicts of interest arise. To that end, this policy informs faculty and staff about situations that generate conflicts of interest related to research, provides mechanisms for Investigators and Utica College to manage those conflicts of interest that arise, and describes situations that are prohibited. Every Investigator must become familiar with, and abide by, the provisions of this policy. If a situation arises raising questions of conflict of interest, an Investigator should discuss the situation with the Institutional official.

Disclosure of Financial Interests

All externally-funded PDs/PIs are required to disclose their outside financial interests to Utica College on an annual and on an ad hoc basis, as described below, using the Significant Financial Interest Disclosure Form. This form is available on the Government, Corporate, and Foundation Relations website. The Institutional Official is responsible for the receipt, processing, review and retention of disclosure forms.

Regardless of the minimum disclosure requirements, a faculty or staff member, in his or her own best interest, may choose to disclose any other financial or related interest that could present an actual conflict of interest or be perceived to present a conflict of interest. Disclosure is a key factor in protecting one's reputation and career from potentially embarrassing or harmful allegations of misconduct.

Investigators provide the following information for all Significant Financial Interests: name of the entity, nature of the financial interest, the monetary value of the financial interest or its approximate value, and any supporting documentation needed to make a determination of whether a FCOI exists.

Types of Disclosures:

- Annual Disclosures

All Investigators must disclose their Significant Financial Interests to Utica College, through the Institutional Official or designee, at least annually during the grant period in conjunction with filing the required annual report.

- Ad hoc Disclosures

In addition to annual disclosure, certain situations require ad hoc disclosure.

- New Hires

All Investigators involved with PHS-funded research must disclose their Significant Financial Interests to the Utica College, through the Institutional Official, within 30 days of being appointed or employed.

- New grant proposal or subaward

Before submitting grant proposals for PHS funding or entering into subaward agreements for PHS-funded research, each Investigator must submit to the Institutional Official an ad hoc updated disclosure of his or her Significant Financial Interests. The Institution will not submit a research proposal unless the Investigator(s) have submitted such ad hoc disclosures.

- **New Significant Financial Interest**

All Investigators must submit to the Institutional official an ad hoc disclosure of any Significant Financial Interest they acquire during the course of the year within thirty (30) days of discovering or acquiring the Significant Financial Interest.

- **Travel**

Investigators must also disclose reimbursed or sponsored travel related to their institutional responsibilities, as defined above in the definition of Financial Interest. Such disclosures must include, at a minimum, the purpose of the trip, the identity of the sponsor/organizer, the destination, the duration, and, if known, the monetary value. The Institutional Official will determine if additional information is needed (e.g., the monetary value if not already disclosed) to determine whether the travel constitutes a Financial Conflict of Interest with the Investigator's research.

Review and Decision of the Institutional Official

If the disclosure form reveals a Significant Financial Interest, it will be reviewed promptly by the Institutional Official or designee to determine whether it constitutes a Financial Conflict of Interest. If a Financial Conflict of Interest exists, the Institutional Official will take action to eliminate, reduce, or manage the conflict, as appropriate. The Institutional Official will consult as appropriate with administrative colleagues.

A Financial Conflict of Interest will exist when the Institutional Official or designee determines that a Significant Financial Interest could directly and significantly affect the design, conduct, or reporting of PHS-supported research. If the Institutional Official determines that there is a Financial Conflict of Interest that can be managed, he or she must require and approve a written management plan before any related research goes forward. The affected Investigator, in consultation with the Institutional Official, is responsible for developing and submitting a proposed management plan.

Examples of conditions or restrictions that might be imposed to manage conflicts of interest include, but are not limited to: (1) public disclosure of significant financial interests; (2) appointment of independent monitor(s) capable of taking measures to protect the design, conduct, and reporting of the research against bias resulting from the financial conflict of interest; (3) modification of the research plan; (4) change of personnel or personnel responsibilities, or disqualification of personnel from participation in all or a portion of the research; (5) reduction or elimination of the financial interest (e.g., sale of an equity interest); or (6) severance of relationships that create financial conflicts.

For all management plans, Utica College is required to monitor Investigator compliance with the management plan on an ongoing basis until the completion of the PHS-funded research project. To address complex situations, oversight committees may be established by the Institutional Official to periodically review the ongoing activity, to monitor how the activity is conducted (including use of students and postdoctoral appointees), to ensure open and timely dissemination of the research results, and to otherwise oversee compliance with the management plan.

Reporting to PHS

Should any reported conflict or non-compliance require reporting to PHS, the Institutional Official will report in accordance with PHS regulations. If the funding for the Research is a subaward from a prime PHS-awardee, reports shall be made to the prime awardee such that they may fulfill their reporting obligations to the PHS.

Before expending any funds under an PHS funded grant, cooperative agreement or contract, or subaward under which the prime award is funded by a PHS entity, Utica College must report to the applicable PHS funding agency (or to the prime awardee) the existence of any FCOI (as defined above) and assure that Utica College has implemented a management plan in accordance with the FCOI Regulations.

If Utica College identifies a FCOI and eliminates it prior to the expenditure of any PHS- awarded funds, Utica College is not required to submit a FCOI report to the respective agency.

Investigator Non-Compliance

Disciplinary Action

In the event of an Investigator's failure to comply with this policy, the Institutional Official may suspend all relevant activities or take other disciplinary action until the matter is resolved or other action deemed appropriate by the Institutional official is implemented.

An Institutional Official's decision to impose sanctions on an Investigator because of failure to comply with this Policy, or failure to comply with the decision of the Institutional official, will be described in a written explanation of the decision to the investigator and, where applicable, the IRB or IACUC, and will notify the individual of the right to appeal the decision.

Retrospective Review

In addition, if the Institutional Official determines that a Financial Conflict of Interest was not identified or managed in a timely manner, including but not limited to an Investigator's failure to disclose a Significant Financial Interest that is determined to be a Financial Conflict of Interest, or failure by an Investigator to materially comply with a management plan for a Financial Conflict of Interest, a committee appointed by the Institutional Official will complete a retrospective review of the Investigator's activities and the research project to determine whether the research conducted during the period of non-compliance was biased in the design, conduct or reporting of the research.

Documentation of the retrospective review shall include the project number, project title, PI, name of Investigator with the Financial Conflict of Interest, name of the entity with which the Investigator has the Financial Conflict of Interest, reason(s) for the retrospective review, detailed methodology used for the retrospective review, and findings and conclusions of the review.

The Institutional Official will update any report previously submitted to the PHS or the prime PHS-awardee relating to the research, specifying the actions that will be taken to manage the Financial Conflict of Interest going forward. If bias is found, the report will include a mitigation report in accordance with the PHS regulations, including a description of the impact of the bias on the research project and the plan of action to eliminate or mitigate the effect of the bias.

Training

Each Investigator must complete training on this Policy prior to engaging in research funded by PHS, and at least every four years thereafter. Investigators must also complete training within a reasonable period of time as determined by the Institutional Official in the following situations: if this Policy is substantively amended in a manner that affects the requirements of Investigators, or if it is determined that the Investigator has not complied with this policy or with a management plan related to their activities.

Record Retention

The Institutional Official will retain all disclosure forms, conflict management plans, and related documents for a period of three years from the date the final expenditure report is submitted to the PHS or to the prime PHS awardee.

Confidentiality

To the extent permitted by law, all disclosure forms, conflict management plans, and related information will be confidential. However, the Institution may make such information available to an agency funding an Investigator's research, to a requestor of information concerning financial conflict of interest related to PHS funding or to the primary entity that made the funding available to the Institution, if requested or required. If the Institution provides disclosure forms, conflict management plans, and related information to an outside entity, the Investigator will be informed of this disclosure.

Public Accessibility

Prior to the expenditure of funds, the Institution will ensure public accessibility of information about any FCOI, via response to requestor within five business days of the request, information concerning any Significant Financial Interest that meets the following criteria:

The Significant Financial Interest was disclosed and is still held by the Investigator; a determination has been made that the Significant Financial Interest is related to the PHS-funded research; and a determination has been made that the Significant Financial Interest is a Financial Conflict of Interest. The information to be made available shall be consistent with the requirements of the PHS policy.

Regulatory Authority

This policy implements the requirements of 42 CFR 50 and 45 CFR 94; where there are substantive differences between this policy and the requirements, the requirements shall take precedence.

Utica College Guidelines for Effort Reporting on Federally-Funded Awards

1. Policy Statement

Utica College expects that every member of its faculty and staff will comply with all government and institutional rules and regulations in the management of sponsored projects. It is the responsibility of the Principal Investigator (PI) to ensure compliance when certifying effort expended on a sponsored project. Payroll charges to sponsored awards, and cost sharing recorded for faculty and staff, serve as the initial data points for the College's effort reporting system.

2. Purpose

This policy provides a description of the methodology for documenting personnel expenses incurred under Federally-funded sponsored projects.

In this policy, a sponsored project is defined as any federally funded award, sub-award, contract, subcontract or other agreement.

3. Who Should be Knowledgeable about this Policy

- a. Principal Investigator (PI)
- b. Vice President for Financial Affairs and Treasurer
- c. Comptroller and Assistant Treasurer
- d. Financial Analyst
- e. Provost and Vice President for Academic Affairs
- f. Associate Provost
- g. Executive Director, Government, Corporate, and Foundation Relations (Grants Office)

4. Applicable Federal Regulations:

The [Uniform Guidance Subpart E §200.430](#) contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The College's practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost shared to sponsored awards, are reasonable and consistent with the work performed. The individual's effort is first assigned to specific awards in the payroll system based on anticipated activity percentages. Actual effort expended on each project is then certified by a responsible person with means of verification that the work was performed, usually the principal investigator (PI), at the end specified reporting periods. The effort certification should be a reasonable estimate of how time was expended.

Utica College's Time and Effort Reporting Form is the primary means for complying with the federal regulations relating to effort certification.

5. Implementation

College PIs/Grant Administrators, faculty/staff members, and students who have effort charged to federal awards must certify their salary at the end of each semester using Utica College's Time and Effort Reporting Form. The "Employee Signature" line is to be signed by anyone certifying their own time and effort.

PIs/Grant Administrators are required to review all reporting forms to determine whether the percentages reasonably reflect the committed effort expended on each sponsored award and the aggregate effort associated with "General College Activities" displayed on the reporting form. The PI will certify that the information is true, correct and complete to the best of their knowledge by signing the "Supervisor Signature" line on the reporting form. Note: If the PI is

looking at their own report, they will sign as “Employee” and the Provost will certify by signing on the “Provost Signature” line.

The Provost will review the Time and Effort Reporting forms for the PI, other faculty/staff, and students supported on the sponsored program to ensure it reasonably reflects the approved employment appointments and faculty load.

The Financial Analyst in the Office of Financial Affairs is responsible for sending out, monitoring the progress of, and collecting the Time and Effort Reporting Forms. All forms sent back to the Financial Analyst should have original signatures.

Utica College Guidelines for Charging Expenses to Federal Grants and Contracts

1. Policy Statement

Utica College expects that every member of its faculty and staff will comply with all government and institutional rules and regulations in the management of sponsored projects. It is the responsibility of the Principal Investigator (PI) to ensure compliance when spending funds on a sponsored project.

2. Purpose

This policy defines expenses that are allowable, how expenses should be charged to sponsored projects and it explains the difference between direct costs and indirect costs.

In this policy, a sponsored project is defined as any federally funded award, sub-award, contract, subcontract or other agreement.

3. Who Should be Knowledgeable about this Policy

- a. Principal Investigator (PI)
- b. Vice President for Financial Affairs and Treasurer
- c. Comptroller and Assistant Treasurer
- d. Financial Analyst
- e. Provost and Vice President for Academic Affairs
- f. Associate Provost
- g. Executive Director, Government, Corporate, and Foundation Relations (Grants Office)

4. Applicable Federal Regulations:

According to 2 CFR Part 200, Uniform Guidance, costs must meet the following general criteria in order to be allowable under Federal awards:

- a. *Allowable*: A cost is allowable if it:
 - i. Is necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
 - ii. Conforms to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
 - iii. Is consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
 - iv. Is accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
 - v. Is determined in accordance with generally accepted accounting principles (GAAP).
 - vi. Is not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
 - vii. Is adequately documented.
- b. *Reasonable*: A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- c. *Allocable*: A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. Allocable costs are incurred specifically for the Federal award; Benefit both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and are necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

5. Procedural Statement / Implementation

This policy outlines how expenditures should be budgeted, charged and consistently applied to sponsored projects in order to meet external regulations.

The PI is responsible for reviewing, approving and charging all direct costs to his/her sponsored project.

The Financial Analyst is responsible for reviewing all purchases, all expenditures and notifying the PI of any inappropriate charges which must then be corrected.

The Financial Analyst is responsible for setting up the project with the correct indirect cost rate and base and to confirm that the appropriate amount of indirect cost is charged to the sponsored project.

The Executive Director of Government, Corporate, and Foundation Relations provides ad hoc support as needed if questions arise regarding the necessity, allowability, reasonableness, or allocability of costs.

6. Application of Allowability Standards at Utica College

A. Direct Costs: A direct cost of a sponsored project is one that can be identified specifically with that sponsored project or that can be assigned to a sponsored project with relative ease and a high degree of accuracy. General cost categories that may be charged as direct costs to individual sponsored projects include, but are not limited to:

- i. salaries, wages, and related fringe benefit costs of sponsored project personnel. Such individuals typically include PI's, Co-Investigators, research staff, and lab technicians. Salaries, wages, and fringe benefits for administrative personnel (such as administrative assistants) should **not** be charged directly to a sponsored project since these costs are reimbursed through the facilities and administrative (indirect) rate. Note: individual awards may provide for specific exceptions when these costs may be charged directly;
- ii. laboratory, scientific, and technical materials, services and supplies obtained from internal as well as external vendors;
- iii. scientific equipment costs (general equipment such as copiers or computers for use on multiple projects should not be charged directly to a sponsored project); • travel costs;
- iv. consultant/subcontract costs;
- v. lab notebooks, data storage supplies and report binders, and other supplies that are used exclusively in support of the project and are consumed completely in the course of the project (office supplies are generally not allowable, see exceptions below); and
- vi. other direct costs as specifically required, budgeted, and/or approved as necessary to accomplish the purpose of the individual sponsored project

B. Indirect Costs:

Indirect costs of sponsored projects are those that are incurred for common or joint objectives and cannot be identified readily or specifically with a particular sponsored project, or any other institutional activity. Utica uses a negotiated rate that is a percentage

of salaries and wages. Costs that are normally charged as indirect costs include, but are not limited to:

- i. salaries, wages, and fringe benefits for administrative personnel (see previous section);
- ii. costs related to the College's physical infrastructure, including building and equipment depreciation (or use allowance), interest associated with external debt issuances to finance facilities-related projects, and operations and maintenance (i.e. utilities, janitorial services);
- iii. sponsored-project administrative costs including the offices of Accounting & Control and Government, Corporate, and Foundation Relations;
- iv. costs of the College's libraries; and
- v. materials, supplies, and services of a more general nature, such as office supplies, general/administrative copying services, and office equipment maintenance.

C. Exceptions – Charging Indirect-type Costs as Direct Costs:

In certain circumstances, costs that are normally charged as indirect costs to sponsored projects may be charged as direct costs. Justification for these types of charges must be well documented by the PI and approved by the Financial Analyst. Circumstances where direct charging of indirect costs as direct costs include, but are not limited to:

- i. Photocopies: These expenses are allowable direct charges to a sponsored project only if it can be documented that there is a direct benefit to the project (e.g. surveys).
- ii. Office Supplies: These expenses are allowable direct charges to a sponsored project only if it can be documented that there is a significantly greater amount required for a project than would normally be consumed (e.g. a large number of envelopes are needed to mail surveys).
- iii. Meetings and Conferences: Costs of meetings and conferences, whose primary purpose is the dissemination of technical information, can be charged to a sponsored project if it is specifically provided for in the awarded budget.

D. Unacceptable Direct Charging Practices:

Costs must be timely and meet the terms and conditions of the sponsored project award and a test of reasonableness. It is the responsibility of the PI to monitor the sponsored project award budget and ensure that purchases are made in a timely and appropriate manner, as purchases should be consumed while benefiting the project to which they are charged. The following are inappropriate direct charging practices:

- i. cost-shifting in order to meet budget or funding deficiencies;
- ii. assigning costs to other sponsored projects in order to avoid sponsor restrictions;
- iii. assigning equipment or supply expenditures at the end of a project. Any significant purchases made towards the end of a project period are highly suspect, as it is generally not reasonable to expect that such items will be able to benefit the award;
- iv. increasing salary expenses on a project with an available balance when it is not consistent with the actual effort expended;
- v. charging an expense exclusively to one sponsored project when the expense was used to support other activities;
- vi. assigning expenses to a sponsored project before the cost is incurred; and
- vii. assigning expenses that are part of the normal administrative support for sponsored projects (e.g. proposal preparation or accounting for the project).

E. Charging Expenses to Multiple Projects

If an expense benefits two or more sponsored projects in proportions that can be determined without undue effort or cost, the expenditures should be allocated to the project proportionally. If proportions cannot be determined due to interrelationship of the work, then costs may be allocated using another reasonable basis. The following are some appropriate allocation methodologies:

- i. Effort;
- ii. Space;
- iii. Head count;
- iv. FTEs per project;
- v. Number of experiments;
- vi. Percent (%) PI time in lab; and
- vii. Percent (%) of lab-staff time in lab.

The following are prohibited allocation methodologies:

- i. Splitting the costs evenly across projects;
- ii. Project budgets; and
- iii. Available funds.

For any allocation basis used, written support should exist, on a case by case basis, to describe how the allocation was determined.

- F. Unallowable costs: Certain types of expenses are unallowable as either direct or indirect costs. The Uniform Administrative Requirements describe the costs that are not eligible for reimbursement (unallowable costs). Refer to the Cost Principles in Subpart E, §200.400-200.475 of the Uniform Guidance for the full listing of types of costs. In general, the items of cost indicated below should not be charged to a federally sponsored project, in whole or in part, UNLESS the award dictates allowability, and there is a justifiable need for the item in the awarding agency approved proposal budget:
- i. Advertising/Public Relations
 - ii. Losses on Sponsored Agreements (overruns)
 - iii. Memberships in Community Organizations/Social Clubs
 - iv. Marketing Costs
 - v. Student Activity Costs
 - vi. First Class Air Travel
 - vii. Lobbying Costs
 - viii. Interest Expense for Operating Procedures
 - ix. Honoraria
 - x. Alcoholic Beverages
 - xi. Alumni Activities
 - xii. Bad Debts
 - xiii. Charitable Contributions
 - xiv. Entertainment
 - xv. Fines and Penalties
 - xvi. Office supplies
 - xvii. Subscriptions