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1. BUDGETING

The Office of Business Affairs will enter the original budget data into the financial accounting system based on the award and approved budget. The detailed budget for a sponsored project should reflect the expenditure budget line item as submitted and approved by the sponsoring agency and correspond, where feasible, with the University's account code structure. If the sponsoring agency does not award the amount requested in the proposal, the Principal Investigator must submit, through the Office of Research Administration and Sponsored Programs, a revised budget that agrees with the awarded amount. The revised budget will then be forwarded to the Office Business Affairs for account set-up. The absence of a budget agreeing in total to an awarded amount will delay set-up of projects and the inability to expend funds.

1.1. Points to consider when revising a budget (a.k.a. rebudget)

1.1.1. Understand the specific sponsor terms/conditions regarding revisions to the original budget.

1.1.2. Anticipate budget needs and obtain prior approval rather than after the fact approval. After the fact requests may be denied.

1.1.3. Requests for a budget revision must follow the procedures established by the University.

1.1.4. Provide a written, detailed justification explaining the reason for the revision.

1.1.5. Facilities and administrative costs must be adjusted when increasing or decreasing the budget.

2. ALLOWABLE COSTS

2.1 GENERAL

As an educational institution, the University is subject to the Office of Management and Budget (OMB) Circular A-21 (A-21). A-21 establishes the principles for determining costs applicable to sponsored research projects with educational institutions. Since the majority of research funding provided to universities is from federal sources, A-21 serves as the foundation for all cost determinations. For a cost to be allowable under A-21 on a sponsored research project it must be:

⇒ Reasonable: A prudent person would have purchased this item and paid this price
⇒ Allocations: Expenses can be allocated to the funded activity based on the benefit derived, cause and effect, or other equitable relationship.
⇒ Consistently treated: Like expenses must be treated the same in like circumstances.
⇒ Allowable: Permitted as a direct cost under the specific grant or contract.

2.2 REASONABLE DEFINED

A cost may be considered reasonable if the nature of the goods or services, and the price paid for the goods or services, reflects the action that a prudent person would have taken given the prevailing circumstances at the time the decision to incur the cost was made.

To determine if an expenditure is reasonable, ask the following questions:

⇒ Is the cost a type generally recognized as necessary for the operation of the institution or the performance of the sponsored agreement?
⇒ Does incurring this expenditure violate any requirements or policies such as institutional policy, federal and state laws and regulations, and sponsored terms and conditions?
⇒ Have the individuals incurring this cost acted with due prudence (discretion and good sense) under the circumstances? Have they considered their responsibilities to the institution and the sponsor?
⇒ Were the actions that were taken with respect to incurring the cost consistent with established institutional policies and practices applicable to the work of the institution, including sponsored projects?

2.3 ALLOWABLE DEFINED

A cost is allocable to a particular agreement if the goods or services involved can be directly assigned to that agreement. See Figure 1 for a direct cost decision tree.

To determine if an expenditure is allocable, ask the following questions:

⇒ Is it incurred solely to advance the work under the sponsored project?
⇒ Does it benefit both the sponsored project and other projects in proportions that can be approximated through the use of reasonable methods?
⇒ Is it necessary for the overall operations of the institution and, in light of sponsored project rules and regulations, is it deemed to be assignable in part to the sponsored project?

2.4 EXPENSE ALLOCATION
If an expenditure solely benefits one project, it should be charged directly to that project. However, sometimes an expenditure can benefit two or more projects. Lab chemicals are an example of an expense that could potentially benefit more than one project. When this occurs the expenditure must be charged in the same proportions as the benefits on the respective projects. OMB Circular A-21 provides two methods for allocating an allowable direct cost to two or more awards:

2.4.1. The Proportional Benefit Rule: The proportional benefit rule applies when it is possible to determine the proportional benefit of the cost to each project. The cost is allocated according to the proportion of benefit provided to each of the projects.

2.4.2. The Interrelationship Rule: The interrelationship rule applies when it is not possible to determine the proportional benefit to each project because of the interrelationship of the work involved. The cost is distributed on any reasonable and rational basis because the proportional benefit cannot be identified and applied to the individual projects.

Following are examples of allocation methodologies:

⇒ Allocation based upon usage: The cost of lab supplies allocated based upon the quantity used on each project.
⇒ Allocation based upon number of experiments: The cost of syringes allocated based upon the number of experiments performed for each project.
⇒ Allocation based upon number of hours: The cost of computer equipment allocated based upon the number of hours logged on for each project.
⇒ Allocation based upon the number of clients served: The cost of personality tests allocated based upon the number of clients served.
⇒ Allocation based upon effort: The cost of lab supplies proportionally allocated based upon the Principal Investigator’s percentage of effort charged to each project.

2.5 CONSISTENTLY TREATED DEFINED

All costs incurred for the same purpose in like circumstances must be treated uniformly either as direct costs or as facilities and administrative costs. Since certain costs such as administrative and clerical staff salaries and office supplies are normally treated as F&A costs, these costs cannot be charged directly to federal agreements unless the circumstances related to a particular project are clearly different from the normal operations of the institution.

2.5.1 EXCEPTION

While not specifically defined, A-21 provides an important exception to the requirement of consistent treatment or “like circumstances” of costs. This exception, termed an
“unlike circumstance”, is where an expenditure which is normally considered to be an F&A cost meets the criteria to be charged as a direct cost. These costs must:

⇒ Fit the definition of a direct cost (specifically identifiable with the objectives of the research project, identification made with relative ease and a high degree of accuracy)
⇒ Be unlike or atypical in comparison to the standard F&A costing process
⇒ Be included in the proposal budget
⇒ Be justified adequately
⇒ Be approved by the Director or Office of Research Administration and Sponsored Programs
⇒ Be approved by the sponsor

2.6 ALLOWABLE DEFINED

Costs expressly unallowable or mutually agreed to be unallowable shall be identified and excluded from any billing, claim, application, or proposal related to a sponsored research project. Sponsoring agencies use the term “allowable” to mean permitted as a direct cost under the terms of a specific grant or contract. Expenditures that are generally allowable for reimbursement may not necessarily be permitted under the terms of a specific grant or contract. Refer to the solicitation, call for proposal, or other proposal requesting document to determine what costs are allowable.
Figure 1: Allowability Charge Decision Tree

Is the cost…

Reasonable?
- No

Allocable?
- No

Consistent With HPU Practices?
- No

Allowable?
- No

Are Sponsored Funds Available?
- No

Direct Charge to Sponsored Research

Not Chargeable to Sponsored Research

Cost Share
3. DIRECT COSTS

3.1 GENERAL

As an educational institution, the University is subject to the Office of Management and Budget (OMB) Circular A-21 (A-21). A-21 establishes the principles for determining costs applicable to sponsored research projects with educational institutions. A-21 Section J, General Provisions for Selected Items of Costs, establishes what costs (see Section 2), following a determination that the costs are allowable, may be charged to a sponsored research account. To review Section J, please visit http://www.whitehouse.gov/omb/circulars_a021_2004#j. Appendix A, Figure 2 provides a selection of the most used direct costs and normal treatment of the costs. If a cost is prohibited by the sponsor, the cost may not be charged to the sponsored research project. A selected listing of costs and their allowability can be found in Figure 2.

3.2.2. It is the responsibility of each College/School/Department to perform "preaudit" reviews of all expenditures to sponsored awards to ensure that specific costs comply with all applicable regulations.

3.2.3. The budget as approved and awarded by the Sponsor, along with all policy restrictions must be consulted/reviewed prior to posting expenditures to any given award.

3.2.5. Expenditures for goods and services should not be made in an attempt to "spend out" a project's available balance.

3.2.6. It is the responsibility of the Principal Investigator to support and justify all direct costs charged to a sponsored award if questioned during an audit. Please consult Figure 1 for a decision tree to determine if a direct charge should be placed on a research account.

<table>
<thead>
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<th>Figure 2: Direct Cost Guidelines</th>
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<td><strong>Direct Cost</strong></td>
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<td>Salaries, Wages, and Benefits</td>
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Certification is broken into three segments per year. Hourly employees are charged by the hour. Hourly employees’ time cards are the supporting documentation.

Administrative support staff salaries/wages are generally provided through F&A costs. Only in exceptional circumstances can administrative staff be budgeted as a direct cost. As a general rule, staff who provide more than twenty percent effort to a research project may be budgeted as a direct cost. If budgeted, these costs must be substantially justified, must be approved by the Director or Research Administration and Sponsored Programs, and approved by the sponsoring agency.

<table>
<thead>
<tr>
<th>Business Meals and Meeting Costs</th>
<th>Unallowable unless specifically approved by the sponsor in advance.</th>
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<tbody>
<tr>
<td>Entertainment Costs</td>
<td>Unallowable unless specifically approved by the sponsor in advance.</td>
</tr>
<tr>
<td>Equipment</td>
<td>Only scientific equipment is allowed. General purpose business equipment is unallowable unless authorized by the sponsor in advance. Please refer to Section 4 for a complete discussion of equipment, including fabricated equipment.</td>
</tr>
<tr>
<td>Alcoholic Beverages</td>
<td>Unallowable unless specifically authorized by the sponsor in advance.</td>
</tr>
<tr>
<td>Travel</td>
<td>Allowable if it benefits the project. International travel typically requires sponsor approval before booking, even if it is approved in the research agreement. Grantees are often required to fly U.S.-based carriers.</td>
</tr>
<tr>
<td>Postage</td>
<td>Unallowable unless specifically approved by the sponsor in advance. Postage is generally considered as an F&amp;A cost. However, in the case of large surveys or other similar mailings, postage may be considered allowable.</td>
</tr>
<tr>
<td>Materials</td>
<td>Materials are generally allowed on a sponsored if they are dedicated to the project. Project supplies do not include general office supplies.</td>
</tr>
<tr>
<td>Professional Service</td>
<td>Consultants are authorized as a direct cost. Any consultant work should be supported by a budget that details the charges, including hourly rates, travel, etc., a statement of work, and a letter of intent.</td>
</tr>
<tr>
<td>Telephone Charges</td>
<td>Local charges are generally considered as an F&amp;A cost. Long distance charges are allowable if approved by the sponsor in advance. If approved, a call log must be kept for all project-related calls.</td>
</tr>
<tr>
<td>Proposal Costs</td>
<td>Unallowable unless specifically approved by the sponsor.</td>
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<tr>
<td>Subawards</td>
<td>Allowable if it benefits the project.</td>
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3. FACILITIES AND ADMINISTRATIVE COSTS

4.1. GENERAL

This statement provides the guidelines that Colleges/Schools/Departments should apply in collecting and allocating facilities and administrative (F&A) costs. F&A costs are those costs incurred for common objectives of the University and therefore cannot be readily identified with a particular sponsored award.

4.2. GUIDELINES

The University's F&A Cost Rate structure is federally negotiated. The rate structure is based on F&A costs incurred at the University and the Colleges/Schools/Departments levels. The current rates and rate components can be found at the Office of Research Administration and Sponsored Programs website.

Allocations and use of F&A cost reimbursement funds will follow be distributed as follows:

Recovery F&A: Waived Salary:
⇒ 15% Principal Investigator ⇒ 100% Department
⇒ 25% College/School Dean
⇒ 10% Department
⇒ 50% RASP/Central Administration

4.3. F&A PROPOSAL GUIDELINES

4.3.1. High Point University shall apply F&A to all projects unless a waiver is obtained. F&A costs must be included in proposal budgets on sponsored projects, and the following procedures must be followed:

4.3.1.1 When awarded, F&A costs will be budgeted and charged to each sponsored research project in accordance with the approved budget.

4.3.1.2. Rebudgeting funds to or from equipment and subcontracts may have an effect on F&A costs. The College/School is responsible for completing budget revisions. Office of Research Administration and Sponsored Programs will review the calculation, and either approve it or forward the approval request to the sponsor (this will be based on the terms of the award).

4.3.1.3. At the end of the award period, the Office of Business Affairs will prepare an F&A Cost Analysis to ensure that the University has recovered the maximum allowable F&A cost.
4.3.1.4 F&A costs may not be used to fund direct cost overruns unless prior approval has been obtained from the sponsor.

It is the responsibility of the Colleges/Schools/Departments to ensure that appropriate F&A costs are included in all proposals for externally funded contracts, grants, and cooperative agreements. Failure to do so will affect allocations that would otherwise be made to that College/School/Department.

4.3.2. A full or partial waiver of F&A costs can only be made when either of the two following circumstances exists and must be demonstrated in writing and included in the award package as supporting information:

4.3.2.1. The sponsor will not reimburse F&A costs of any amount or restricts reimbursement to a rate less than the applicable University F&A cost rate (documentation of this proposal must be a corporate policy, written on the entities' letterhead, and signed by an authorized representative); OR,

4.3.2.2. Extraordinary circumstances exist which, if F&A costs are included in a budget, may jeopardize the University’s best interest.

Exceptions may also apply to longstanding corporate and foundation restriction policies applied equally to all parties receiving contracts, grants or funded agreements.

4.3.3. Waiver of F&A costs can only be granted in writing by the Director of Research Administration and Sponsored Programs.

5. COST SHARING

5.1. DEFINITIONS

5.1.1. **Cost Sharing** is the portion of total project costs not borne by the sponsor agency. Other terms used include matching, third-party, and in-kind contributions.

5.1.2. **Mandatory Cost Sharing** is cost sharing that is mandated by the sponsoring agency. This can be in the form of a specified dollar amount or a certain percentage of total costs.

5.1.3. **Required or Committed Cost Sharing** is cost sharing included in the proposal and accepted by the sponsor, regardless of whether it was mandatory or voluntary. The amount included in the proposal becomes a part of the legal requirements of the contract or grant.

5.1.4. **Voluntary Cost Sharing** is cost sharing that is not required by the sponsoring agency or committed to in the proposal.
5.1.5. *Facilities & Administration (F&A)* costs are costs that cannot be directly attributed to a project.

5.2. **POST-AWARD COST SHARING ISSUES**

5.2.1. The University’s after the fact certification process is the approved method of documenting effort on a project for salaried employees. Cost sharing should be documented when the Principal Investigator and other University employees spend a significant amount of time on sponsored projects that is not reimbursed by the sponsor. This is true even if their time was not included in the proposal or award agreement as cost sharing (voluntary). Significant effort should be determined based on a review of the individual facts and circumstances of each sponsored project. This judgment would normally be based on the percentage of time an individual will spend on the project and the resulting contribution made to the project. For a greater discussion of effort reporting, please refer to Section 13, Effort Reporting.

5.2.2. Since the definition of “significant” is determined by individual project review, it is difficult to establish a set percentage to use as a guideline when determining whether effort is significant or not. Historically, 5% or greater has been considered significant. However, the project review could prove that a percentage less than 5% is significant for that particular project. For example, some federal projects require prior approval when the Principal Investigator has not been working on the project consecutively for three months or more. In this case, 1% would be considered significant and the effort would need to be documented in effort system unless prior approval is obtained from the agency.

5.2.3. What is considered significant is ultimately left up to the judgment of the Principal Investigator. However, there are certain circumstances when effort must be documented through effort reporting. If there are direct charges associated with an individual (for example travel), effort for this individual should be documented either as a direct charge to the project or cost shared. If the salary dollars are needed to meet cost sharing commitments or if it is necessary to document levels of effort as committed in the proposal, the cost sharing must be documented through effort reporting, regardless of the percentage of time spent on the project. In these special circumstances, effort cannot be considered "insignificant" and thus omitted from the effort reporting system.

5.2.4. Federal regulations require that significant cost sharing, regardless of whether it was required by the sponsored research agreement, be documented to ensure accurate financial reporting and regulatory compliance in the development of the University’s F&A cost rates. Cost sharing is a significant factor in the calculation of the F&A cost rates. Failure to document and report cost sharing could result in inaccurate F&A cost rates and the refund of F&A cost revenues.

5.2.5. Cost sharing may become a requirement through reductions in award amounts (as compared to what was requested in a proposal) unless comparable reductions are
made in the scope or objective of the work. The reasons for reductions in award amounts should be clearly documented during negotiations with sponsors to avoid unplanned or unnecessary cost sharing. Examples of reasons for a reduction in award amount include: the original cost estimate was too high, the scope or objective of the proposal was reduced, or the sponsor wants the University to bear more of the project cost.

5.2.6. Cost sharing may also be required to maintain the committed level of effort on sponsored projects when rebudgeting results in significant decreases in salaries of the Principal Investigator or other personnel funded from the project that could impact the outcome of the work.

5.3. ALLOWABLE COST SHARING

5.3.1. Cost sharing must be verifiable from University records.

5.3.2. Expenditures documented as cost sharing must be necessary and reasonable for the proper and efficient accomplishment of project objectives.

5.3.3. Expenditures documented as cost sharing must be the types of charges that are allowable according to federal cost principles.

5.3.4. Cost sharing cannot be used or reported more than one time. If cost sharing benefits more than one project, it should be prorated in an equitable manner among the projects (e.g., based on % of each project's cost to total combined project costs).

5.3.5. Unless otherwise authorized, expenditures by the federal government under other agreements may not be used as cost sharing for federal projects.

5.3.6. Mandatory cost sharing must be disclosed in approved budgets when required by the agency.

5.3.7. Cost sharing must meet requirements of Cost Accounting Standards (CAS).

5.3.8. Cost sharing must be incurred during the award period.

5.4. DOCUMENTATION REQUIREMENTS FOR COST SHARING

5.4.1. Effort

The Office of Business Affairs will set-up an effort report for the employee to review and certify.

The effort reporting system must be used for cost sharing (regardless of the level of involvement) for:
5.4.1.1. Significant amounts of time spent on projects beyond the award requirements.

5.4.1.2. Cost sharing performed in order to maintain committed levels of effort on sponsored projects.

5.4.1.3. Cost sharing performed in order to meet committed dollar amounts or percentage of award amounts.

5.4.1.4. Any award where there will be direct charges associated with an individual (travel, etc.).

5.4.1.5. Cost sharing by a nine-month faculty during a summer period and bi-weekly paid employees must be documented as well.

5.4.2. Non-Salary Cost Share

This includes supplies, travel, and other direct costs [except salaries and fringe benefits] which the University will fund. Documentation such as purchase orders, use logs, vendor invoices, journal vouchers, payment authorizations, travel authorizations and travel reimbursements should be maintained by the College/School/Department.

5.4.3. Equipment and Tuition

This includes the cost of equipment, tuition and other related expenditures which the University funds. Documentation such as purchase orders, journal vouchers, vendor invoices, and payment authorizations should be maintained by the College/School/Department.

5.4.4. Other Contracts and Grants

5.4.4.1. In some cases, cost sharing requirements may be met through expenditures on other sponsored research accounts. When this type of cost sharing is used, the accounts must be identified by the College/School/Department. If less than total expenditures of the other sponsored project will be used to meet cost sharing requirements, account numbers must also be provided.

5.4.4.2. For other sponsored projects to qualify as allowable cost sharing, the technical relationship between the projects must be established. The technical relationship to the project requiring cost sharing can be established by information cited in the other sponsored research project proposal linking the work of the projects or by a certification from the College/School's Dean stating the projects are technically related. This memo should be provided to the Office of Business Affairs.

5.4.4.3. Special Note: In general you cannot cost share one federal contract or grant against another federal contract or grant. In order to cost share federal dollars against
other federal dollars you must receive approval from both federal sponsors in advance. This may be done by clearly disclosing the cost share in all proposals impacted and obtaining written approval from the sponsors.

5.4.5. Subcontractors

Subcontractors who agreed, as part of their contract with the University, to participate in the University’s cost sharing requirements make up this category of cost sharing. A standard clause is included in University subcontract agreements citing the subcontractor's cost sharing and reporting responsibilities. Because subcontractors' cost sharing will never appear in the University's accounting system, it is important to obtain this information from them periodically. Their documentation of actual cost sharing to-date should be reported by expenditure category (salaries, fringes, equipment, their F&A costs, etc.), on an invoice or official letterhead, and signed by an authorized representative. Copies of cost sharing documentation obtained from subcontractors must be provided to the Office of Business Affairs.

5.4.6. Third Party/Other

Cost sharing by a third party is not identifiable in the University's financial system. This type of cost sharing must be reviewed to ensure that it is allowable according to the University's agreement with the sponsor and that prior approval for this type of cost sharing has been obtained from the sponsor when necessary. In some cases, federal regulations will govern the valuation of third party contributions. Contact the Office of Research Administration and Sponsored Programs to discuss allowability. Documentation provided by third-parties must be captured on their official letterhead, with an authorized representative’s signature, and must identify cost sharing by category (salaries, fringes, equipment, etc.) and the value of each. Copies of cost sharing documentation obtained from third-party and other sources must be provided to the Office of Business Affairs.

5.4.7. Multiple Projects Under Parent

This category of cost sharing can be viewed as a second-tier of cost sharing which can develop when multiple projects, referred to as segments, are established under one sponsored research award. Segments are typically set up to facilitate the work of multiple principal investigators or colleagues of the Principal Investigator. In other words, when the approved budget is split for reasons internal to the University, some of the responsibility for cost sharing may accompany the segments. When this type of arrangement for meeting the University's cost sharing requirements occurs, the College/School/Department must identify the account numbers and the associated cost share obligations for the Office of Business Affairs. The cost sharing requirements for each segment should be quantified by the categories described above and are subject to the same documentation and follow-up requirements as the parent project.
5.4.8. Facilities and Administrative Costs

5.4.8.1. F&A costs may be calculated and claimed as cost sharing, if not prohibited by the sponsor, on overhead-bearing direct costs that are allowable and documented as cost sharing (effort, supplies, current services, etc.). No documentation by the College/School, other than that required for direct cost sharing, is required.

5.4.8.2. Cost sharing in the form of waived or reduced F&A costs is the difference between the applicable University F&A cost rate and the F&A cost actually awarded by the sponsor. Waived F&A costs, if allowed by the sponsor, will be calculated on actual project-to-date F&A costs charged to the sponsored project. No documentation is required.

5.5. UNALLOWABLE COST SHARING

Cost sharing must meet the same criteria as direct costs. In addition to specific costs that are unallowable according to Federal OMB Circular A-21, the following types of cost sharing are unallowable:

5.5.1. Federal to Federal Cost Sharing

Federal appropriations and contracts and grants funded directly or indirectly through non-federal sponsors by the federal government are not allowable as cost sharing for another federal project unless the source of cost sharing was explicitly disclosed in both proposals and accepted as cost sharing by the federal agencies or written approval was obtained from both federal sponsors. Federal contracts and grants may be used as cost sharing on any non-federal contract or grant unless prohibited by either sponsor.

5.2.2. Expenditures Included In F&A Rate

Costs that are recovered through the University's federally-approved F&A cost rates, such as building and equipment use, utilities consumption, departmental administrative support, and departmental office supplies, are not allowable as cost sharing. Questions regarding expenditures that are recovered through F&A cost rates should be directed to the Office of Research Administration and Sponsored Programs.

5.5.3. Double Counting

Cost sharing can only be committed and reported as cost sharing once. If cost sharing expenditures relate to two or more projects, the expenditures should be prorated in an equitable manner among the projects so that, in total, it is only used and reported once.

5.5.4. Expenditures Incurred Prior To Award
Expenditure transactions that have already taken place in a period prior to a project's begin date are not normally eligible as cost sharing. For example, "cost sharing" the Principal Investigator’s effort during the previous summer for an award with a project start date of October 1 would not be eligible as cost sharing. If equipment purchases or lab renovations included as part of a proposal have already been completed, these may not qualify as cost sharing. Depending on the agency, the terminology used and the particular situation, each of these cases would require a review by the Office Research Administration and Sponsored Programs to determine if the expenditures would be allowable by the sponsor.

5.5.5. Lack Of Technical Relationship

If no technical relationship can be demonstrated between other sponsored research projects used as cost sharing and the project requiring cost sharing, the other project expenditures are not allowable as cost sharing.

5.6. NON-COMPLIANCE WITH COST SHARING REQUIREMENTS

Failure to meet cost sharing obligations or to adequately document cost sharing can result in cost disallowances by sponsors. It is the responsibility of the Principal Investigator and the College/School/Department to ensure University compliance with cost sharing regulations and procedures.

5.7. PROCEDURES FOR CONFIRMING COST SHARING

5.7.1. Upon receipt of a new award, the Office of Business Affairs will review each project for cost sharing requirements.

5.7.2. If the Office of Business Affairs determines that cost sharing is required for a particular project, a cost sharing confirmation memo will be prepared and sent to the College/School/Department and Principal Investigator.

5.7.3. The College/School/Department is responsible for confirming all categories and amounts of cost sharing, supplying additional information needed for certain categories, and returning the memo to the Office of Business Affairs within 30 days of receipt.

5.7.4. Colleges/Schools/Departments are required to monitor actual cost sharing during the term of a project. Note: Some agencies require that the University meet their cost sharing commitments by budget period rather than by project period. Based on agency regulations, the frequency of financial reporting and the project period, the Office of Business Affairs may determine that cost sharing confirmation on a more frequent basis is necessary to ensure compliance and accuracy of financial reporting.
5.7.5. Unresolved differences between College/School/Department responses to confirmation memos will be resolved between the Director of Research Administration and Sponsored Programs, the College/School Dean, and the Principal Investigator.

5.7.6. At the close of a sponsored project, total project-to-date cost sharing must be reported by the College/School/Department.

6. DEPOSITS

All revenue deposits to a sponsored project are to be made by Office of Business Affairs unless the Business Affairs Director has given specific prior approval in writing. Deposits are to be made within twenty-four hours of receiving the payment.

7. ESTABLISHING A SPONSORED AWARD ACCOUNT

7.1. GENERAL

The Office of Business Affairs establishes new sponsored research accounts. A account is established based on receipt of the "Notice of Sponsored Award" which is issued by the Office of Research Administration and Sponsored Programs. The Office of Business Affairs must have a budget that agrees with the total awarded amount before a project can be established.

7.2. ESTABLISHING ACCOUNTS

The Office of Research Administration and Sponsored Programs will provide the Office Business Affairs with an electronic copy of each Notice of Sponsored Award. The documents in the award package will be reviewed for completeness in order to establish the new project within five (5) working days of the date the award package is received by the Office Business Affairs. The Office of Business Affairs will provide the Principal Investigator, his/her Dean and Department Head a complete award package and account number following award set-up.

7.3. PRE-AWARD ACCOUNT REQUESTS

Pre-award accounts are accounts established before a sponsored research agreement is fully executed. Establishment of a pre-award account is a monetary risk to the University. The Principal Investigator's Dean and Department Head must approve all pre-award accounts and, thereby, assume all risk of possible non-payment. Requests for establishment of pre-award accounts should only be used when actual receipt of a signed agreement is delayed due to contractual issues or reasons beyond the control of the University and award is imminent.
8. FIXED PRICE PROJECTS

8.1. GUIDELINES

Sponsored awards that meet each of the following criteria (as determined by the Office of Contracts and Grants) are considered a "fixed price" project. The Office of Business Affairs will note in the award set-up package that the project is "Fixed Price".

⇒ NO financial reporting requirements,
⇒ NO audit requirements,
⇒ NO reference to costs being "reimbursable",
⇒ NO reference to Federal Circulars (except references to A-133) or Cost Accounting Standards (CAS), and
⇒ NO reference to limitations on types of allowable expenditures or prior approval issues related to expenditures.

8.2. RULE

8.2.1. The funds can at any time (after the award has been made to the University) be used at the discretion of the Principal Investigator.

8.2.2. Funds must be expended in accordance with University purchasing guidelines.

8.2.3. Colleges/Schools/Departments may place additional restrictions on the expenditure of fixed price funds during the award period and/or after the agreement end date at its discretion.

8.2.4. A single statement by the Sponsor referring to an award as "firm fixed price" in no way ensures a fixed price status by the University.

9. EFFORT CERTIFICATION

9.1 GENERAL

The University requires that all salaries and wages charged to sponsored research projects are certified consistent with federal requirements. As a condition to receiving federal funding, federal law requires the maintenance and certification of the percentage of time that employees devote to federally-funded sponsored projects.

Sponsored projects are funded by state agencies, private foundations, organizations, and other sponsors. The University’s time and effort certification process provides verification of salaries, wages, as well as the time and effort charged to these projects.
Adherence to this procedure is necessary to prevent cost disallowances and penalties by the federal government and other sponsoring agencies.

9.2 SCOPE

OMB Circular A-21, Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions outlines the regulations governing time and effort reporting and the verification of salary distributions. Specifically, OMB Circular A-21, Section (J)(10)(c)(2)(b) requires Time and effort reports to be completed to provide after the fact verification of the salary charged to sponsored projects: “[effort] report[s] will reflect after the fact reporting of the percentage distribution of activity of employees.” OMB Circular A-21 requires that this verification be completed for all “professorial and professional” staff. Professional staff includes all faculty members and professional staff includes all salaried staff and hourly employees.

OMB Circular A-21, Section (J)(10)(b)(1)(c): “recognize[s] that in an academic setting, teaching, research, service and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.” Federal guidance states that the federal government should pay its “fair share” of costs.

9.2.1. Professorial (Faculty) time and Effort Certification: Faculty will certify time and effort reports following each period on the HPU academic calendar (Fall, Spring, and Summer)

9.2.2. Professional (Staff) Time and Effort Certification: Salaried staff certifies on the same interval as faculty. Hourly staff will complete monthly time cards to certify their time and effort.

9.2.3. Time and Effort Reports

9.2.3.1. Each time and effort report indicates the distribution of the employee’s total period compensation across all University functions, including work on sponsored and non-sponsored projects, instruction, administration, committee work, etc.

9.2.3.2. Sponsored projects are itemized and all other categories (e.g. teaching, administration, etc.) are grouped as “Other HPU Functions” for the purposes of time and effort reporting. Employees with dual appointments in a given time period will certify professional time and effort based on each individual appointment.

9.2.3.3. All time and effort reports will account for 100% of time and effort.
9.2.3.4. The Principal Investigator may certify the time and effort reports for all professional staff working on sponsored projects under his or her supervision. Time and effort reports for faculty only require the signature of the faculty member.

9.2.3.5. If an individual is no longer employed at by the University, the employee’s supervisor will certify the employee’s time and effort reports.

9.2.3.6. The signature on the time and effort report is an endorsement by the employee that, to the best of his/her knowledge, the salary charges accurately reflect the effort distribution across all activities.

9.2.4. Distribution: At the end of each period of the academic calendar, The Office of Business Affairs prepares time and effort reports for all individuals required to certify time and effort. Figure 4 provides the estimated distribution schedule for each certification period:

<table>
<thead>
<tr>
<th>Time and Effort Period</th>
<th>End Date</th>
<th>Distribution</th>
<th>Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall Semester</td>
<td>Late December</td>
<td>30 Days Post End Date</td>
<td>45 Days Post Delivery</td>
</tr>
<tr>
<td>Spring Semester</td>
<td>Late May</td>
<td>30 Days Post End Date</td>
<td>45 Days Post Delivery</td>
</tr>
<tr>
<td>Summer</td>
<td>Late August</td>
<td>30 Days Post End Date</td>
<td>45 Days Post Delivery</td>
</tr>
</tbody>
</table>

9.2.5. Changes to time and effort reports during certification are required if the payroll distribution reflected on a time and effort report does not accurately display how the employee spent his or her time, the employee must correctly indicate actual time and effort on the form prior to signature. The Office of Business Affairs will adjust salary charges accordingly where the certified time and effort differ from the payroll distribution. A difference of 5% or more of an employee’s total effort would warrant an adjustment and subsequent revision of the time and effort report. Salary charged to a sponsored research project must never exceed the amount of actual time and effort devoted to that project. If a change in time and effort indicated on the time and effort report requires approval by the sponsor based on the terms and conditions of the agreement, The Office of Office of Business Affairs will contact the Principal Investigator. If there are no changes or when any additional actions are complete, the time and effort report is filed.

9.2.6. Certification
When a time and effort report form is been signed and certified, no further changes are allowed. Principal Investigator’s must return time and effort report forms to the Office of Business Affairs by the posted deadline. The University may impose corrective action
such as suspension of sponsored project accounts in the event of consistent failure to complete time and effort reports. The Office of Business Affairs processes time and effort report forms and follows up as necessary with the Principal Investigator and the College/School/Department to ensure 100% completion.

10. EQUIPMENT ACQUISITION AND MANAGEMENT

10.1 DEFINITIONS

10.1.1. Equipment is nonexpendable, tangible, personal property having a useful life of more than one year AND an acquisition cost of $5,000 or greater. This threshold is consistent with the definitions of equipment referenced in OMB Circulars A-21 and A-110.

Note that equipment can further be categorized as either general purpose or special purpose equipment.

10.1.2. Supplies are expendable property having a useful life of one year or less OR an acquisition cost of less than $5000.

10.1.3. Fabricated Equipment is when multiple items which could be classified as supplies (some having acquisition costs of $5000 or <) are purchased to create/fabricate an integrated unit of equipment having a total value of $5000 or more. In these instances, the individual purchases should be budgeted and accounted for as equipment. Fabrication does not include the replacement or upgrading of existing equipment or components and these cost items are to be budgeted and charged as supplies.

Note that if an award does include the fabrication of equipment, the College/School/Department is responsible for noting this in the project budget and requesting a change from standard equipment to reflecting fabricated equipment.

10.2. GENERAL GUIDELINES

10.2.1. Acquisition Guidelines:

10.2.1.1. University Purchasing Procedures:

The Principal Investigator and the College/School/Department personnel assisting in the acquisition of equipment must adhere to University purchasing procedures.

10.2.1.2. Screening Requirements Prior To Purchase:
The Office of Management and Budget (OMB) Circular A-110, Subpart C, Section 44 requires equipment screening in an effort to avoid purchasing unnecessary items. This screening must be undertaken prior to issuing a purchase requisition for the equipment. The University established the following guidelines for equipment screening:

10.2.1.2.a. The Principal Investigator is required to screen within his/her department for availability of equipment costing $5,000 or more and less than $10,000.

10.2.1.2.b. The Principal Investigator is required to screen on a University-wide basis for availability of equipment costing $10,000 or more. Requests must be made to the Office of Business Affairs prior to issuing a purchase requisition. A record of the screening will be retained by said Office.

Additional screening requirements may be necessary for specific agencies. Please see award documentation for more detail.

10.2.1.2.c. All equipment purchased with funds under a sponsored research account must be tagged by the Office of Research Administration and Sponsored Programs. Each College/School will contact said Office for tagging once equipment is received.

10.2.2. Government-Furnished Property (Equipment):

This category includes:

10.2.2.1. Equipment acquired under federal contracts that are governed in accordance with FAR 45.5, Government Property, and

10.2.2.2. Property furnished by the federal government to the University/Principal Investigator.

Equipment transferred to the University and governed according to FAR 45.5 must be recorded in the Office of Research Administration and Sponsored Programs equipment database. A copy of correspondence related to the transfer of government property to the campus is to be forwarded to said Office as well.

In most cases, title to federally owned property that is used by the University during the award period vests with the Government. Title and disposition of government property is to be administered in accordance with FAR 52.245-5 Alternate I. Disposition and final title vestment instructions for government property are provided during the project close-out process.

10.2.2.3. Inventory Control:

The Principal Investigator and the appropriate administrative personnel in the College/School are responsible for maintaining and updating records of equipment
accountable under each project. Equipment purchases should be reconciled monthly to the expenditure records.

10.2.2.4. Disposal Of Equipment:

Equipment purchased under a contract or grant may provide for title to vest with the University. The conditions of the agreement cited in the award document must be reviewed to determine if the Government does or does not intend to retain title. For projects in which title to equipment vests with the University, applicable University regulations related to trade, transfer or disposition must be followed. Notice must be made to the Director of Research Administration and Sponsored Programs before any disposition is made.

For sponsored awards that provide for title to remain with the Government, prior written approval must be received from the appropriate funding agency prior to the trade, transfer or disposition of equipment. Notice must be made to the Director of Research Administration and Sponsored Programs before any disposition is made.

Note: OMB Circular A-110 allows the Federal government to transfer and otherwise provide disposition instructions on all items of equipment. The equipment shall be appropriately identified in the award or otherwise made known to the recipient. Disposition instructions shall be issued within 120 days of receipt of a final equipment inventory.

10.2.2.5. Equipment Not In Approved Proposal/Budget

Formal approval is normally required from the agencies prior to purchasing equipment if it not listed in the approved proposal/budget. The Principal Investigator may want to compile a list of all anticipated equipment for a one-time approval in order to reduce the paperwork and time involved in approving each piece of equipment separately.

11. PROGRAM INCOME

11.1 GENERAL

Program income is gross income earned as a result of activities part or all of which are paid for as a direct cost by a federally sponsored grant or contract. Examples of program income include the following:

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

11.2 PROGRAM INCOME USE TYPES

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

11.3 PROGRAM INCOME ACCOUNT ESTABLISHMENT

When program income is either anticipated as part of a project or begins to be earned as part of a project, the Office of Business Affairs will establish a separate account to receive the income. The program income budget period will coincide with the total approved project period of the award. Program income may only be used for allocable project costs in accordance with the costing regulations established by the sponsor. The amount and disposition of the program income will be reported in the final financial report of the parent grant to the sponsor. Final disposition of unexpended program income will be made upon termination of the related sponsored research project.

12. PAYROLL REDISTRIBUTIONS

12.1. GENERAL

12.1.1. Payroll Redistributions are special journal vouchers used to adjust all payroll charges (salaries and benefits) made in previous periods. These are entered in the Human Resources system and include both monthly and biweekly payroll charges. Payroll Redistributions are reflected on the Labor Distribution Report in the month in which they are processed with the corresponding payroll ID of the pay period being adjusted.

12.2. GUIDELINES

12.2.1. Payroll Redistributions should be used in the following situations:

12.2.1.1. Corrections of errors in previous payroll periods.

12.2.1.2. Changes to effort an effort report.
12.2.1.3. Changes in previous payroll charges resulting from a retroactive personnel action.

12.2.1.4. Payroll Redistributions should not be used when a change in an employee’s funding source is anticipated to be of a recurring nature over an extended period of time. The appropriate personnel action should be submitted so that when each payroll is processed, the correct projects are charged automatically.

12.2.2. Payroll Redistributions are subject to both federal and University regulations regarding timeliness and supporting documentation.

12.2.2.1. Principal Investigators will complete the cost transfer form and routed for signature.

12.2.2.2. Payroll Redistributions affecting contract or grant projects must be prepared on a timely basis, but no later than ninety (90) days after the payroll charge.

12.2.2.2. Redistributions submitted after this deadline must be accompanied by a memorandum justifying the late adjustment of charges. The cost transfer form completed, signed by the Principal Investigator, Department Head, and College Dean. The form addresses the following issues:

⇒ Why the adjustment is necessary,
⇒ The impact of the adjustment on the employee’s effort certification, and
⇒ Why the adjustment was not prepared within the ninety (90)-day period allowed.

Redistributions impacting contract and grant projects that have been closed should only be processed in cases where salary has been inappropriately charged to a project and needs to be removed. Redistributions adding charges to a closed project require justification and generally are not allowed except in cases where extenuating circumstances exist.

13. TRANSFERS AND ADJUSTMENTS

13.1. GENERAL

Adjustments to sponsored project expenditures may be required to correct entry or coding errors. This statement provides the guidelines which Colleges/Schools/Departments should follow regarding transfers and adjustments to expenditures on sponsored awards.

13.2. RULE

Federal, state, and private sponsors do not permit the transfer of charges to other sponsored awards for the purpose of:
⇒ Eliminating overdrafts caused by expenditure overruns,
⇒ Avoiding restrictions, OR,
⇒ Other reasons of convenience.

13.3. GUIDELINES FOR COMPLETING TRANSFERS OR ADJUSTMENTS

13.3.1. It is the responsibility of the Colleges/Schools/Departments to review monthly expenditures for sponsored research projects to ensure that errors are detected on a timely basis and corrected within the time period allowed.

13.3.1.1. The University provides ninety (90) days after a charge was initially incurred to transfer that charge to or from sponsored awards to its final cost objective.

13.3.1.2. Failure to adjust charges affecting sponsored projects within the ninety (90) day time frame is considered non-compliant and can result in auditors determining that a late adjustment is unallowable.

13.3.2. All adjustments, whether moving charges to or from a sponsored research project, must be appropriate, adequately justified, and sufficiently documented. Should a Principal Investigator determine that a sponsored project requires adjustment, it is important that a complete and accurate explanation be provided.

13.3.2.1. If pertinent correspondence is on-hand detailing the need for an adjustment, the correspondence may be attached to the journal documentation.

13.3.2.2. Adjustments made to correct errors must be supported by a full explanation of how the error occurred. The adjustment must be approved by the Office of Business Affairs.

13.3.2.3. If a transfer or adjustment is necessary during sponsored research project closeout, the resulting transaction should be included as a reconciling item and adequately supported by backup documentation. This support documentation should be forwarded to Office of Business Affairs at the time of closeout.

14. MODIFICATIONS

14.1. GENERAL

Modifications are formal changes to the original agreement usually requiring mutual written consent between the University and a sponsoring agency. Changes that are considered modifications are established by OMB Circular A-110, Federal Acquisition Regulations, and other individual sponsor guidelines and regulations. Under the expanded authorities provisions, the University can execute some modifications itself (Figure 3). Examples of modifications that require formal changes include:
⇒ Increase or decrease in anticipated funding.
⇒ Changes in project scope or objective.
⇒ Change in Principal Investigator or other key personnel specified in the application/award document.
⇒ Extension of the project period.
⇒ Early termination of the project.
⇒ Transfer of project or equipment to another university.
⇒ Awarding subcontracts.
⇒ Other actions or changes cited in the terms of an agreement.

14.2. PROCEDURES FOR APPROVAL OF MODIFICATIONS

Most of the sponsored award modifications cited above require the same approval as a proposal or a new award with the final approval and acceptance by the Director of Research Administration and Sponsored Programs. However, some sponsoring agencies have delegated the approval authority for certain types of modifications to the University (see Figure 3). While these post-award actions have been delegated to the University, formal notification to the Sponsor and subsequent award modification are still required.

Requests for modification should be submitted to the Office of Research Administration and Sponsored Programs. The Office will review related justifications submitted by the College/School and approve/deny requests for sponsored research award given any delegated authority granted to the University by the awarding agency.

<table>
<thead>
<tr>
<th>Prior Approval Required for:</th>
<th>How Approval is Obtained:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in scope</td>
<td>Written request to the sponsoring agency</td>
</tr>
<tr>
<td>Change in key personnel, including withdrawal from a project, absence for a continuous period of three months or more, reduction of more than 25% of proposed effort</td>
<td>Written request to the sponsoring agency</td>
</tr>
<tr>
<td>Change or transfer of grantee organization</td>
<td>Written request to the sponsoring agency</td>
</tr>
<tr>
<td>Carryover of unobligated balances</td>
<td>HPU can approve under expanded authorities</td>
</tr>
<tr>
<td>Deviation from awarded terms and conditions</td>
<td>Written request to the sponsoring agency</td>
</tr>
<tr>
<td>New foreign involvement on the project</td>
<td>Written request to the sponsoring agency</td>
</tr>
<tr>
<td>Need for additional funding/rebudget</td>
<td>Written request to the sponsoring agency</td>
</tr>
</tbody>
</table>
Authorization for pre-award costs less than ninety days | HPU can approve under expanded authorities
---|---
No-cost extension up to 12 months | HPU can approve the first extension under expanded authorities, all other extensions requires a written request to the sponsoring agency
Subaward Request/Modification | HPU can approve under expanded authorities.
Travel Requests | Dependent on the sponsored research agreement terms and conditions.
Equipment Acquisitions | HPU can purchase with approval in the research agreement terms and conditions

15. BUDGET OVERDRAFTS

15.1. GENERAL

It is the responsibility of the Colleges/Schools/Departments and the Principal Investigator to ensure that over-expenditures on sponsored awards do not occur. This responsibility extends to both direct and facilities and administrative costs on all active sponsored awards.

15.2. RULE

15.2.1. Expenditures in excess of officially funded award amounts are unallowable. In the event an error is made and over-expenditures occur, the over-expenditures must be moved off the project prior to the project end date.

15.2.2. It is the responsibility of the College/School/Department to resolve overdrafts as quickly as possible.

15.2.3. Federal, State and private sponsors do not permit the transfer of costs to other sponsored awards for the purpose of:

⇒ Eliminating overdrafts caused by expenditure overruns,
⇒ Avoiding restrictions, OR
⇒ Other reasons of convenience.

15.3. GUIDELINES FOR CORRECTING BUDGET OVERDRAFTS

15.3.1. It is the responsibility of the College/School/Department to review their projects periodically for budget overrun situations.
15.3.2. If a College/School/Department fails to eliminate a budget overdraft within thirty (30) days past the project end date, the Office of Business Affairs may elect to transfer the costs to the Unit’s operating or discretionary budget.

15.3.3. The College/School/Department may request that a budget overdraft be allowed to continue thirty (30) days beyond the project end date if proof of additional funding is provided in writing (from the Sponsor’s administrative/financial authority) to the Office of Business Affairs. In these cases, the Unit retains full responsibility for all over-expenditures in the event funding is not received.

16. TRAVEL

16.1. GENERAL

The policy must be followed under a sponsored project. Note that many sponsors require prior approval for international travel and often for domestic travel. Please review the terms and conditions of the award agreement for further clarification.

16.2. All travel costs budgeted and incurred must be in furtherance of the sponsored project and incurred during the period of performance.

16.3. Air fare, car rental, hotel, conference fees, etc. should be based on actual costs or estimates from a reputable travel agency or similar service, such as Expedia. Flights should be economy-based.

16.3.1. Federal awards require using United States-based carriers when possible.

16.4 If a University vehicle is used, contact University Transportation at 9113 for an estimate of charges. Use of a personal vehicle will be reimbursed at the University rate in effect at that time.

16.5 Meals will be reimbursed at the rate provided under the Federal Travel Regulations in effect at the time. The current locality-based rates for meals can be found at: http://gsa.gov/portal/category/100120

17. CLOSEOUT

17.1 GENERAL

The closeout process for a sponsored research account begins when the account is approaching the termination date of the award. While a funding sponsor may require other closeout reporting or documentation (e.g., technical, property, or intellectual
property reporting), the following outlines the closeout process with respect to financial reporting.

17.1.1. Ninety, sixty, and thirty days before the account expiration, a notice is sent to the College/School/Department/Principal Investigator stating that the account is about to expire. The Units/Principal Investigator should monitor the account more closely. These notices explain what actions are needed by the department, such as requesting an extension to the account, if necessary, processing appointment forms to move payroll charges to new accounts, and reviewing ledgers to determine what entries are outstanding and what corrective entries may be required.

17.1.2. The third week of the month following the end of the project, a draft report of expenditures will be sent to the Principal Investigator and the College/School/Department. They will have three weeks to return one signed copy to the Office of Business Affairs specifying any outstanding corrections and/ or obligations that need to occur before the final financial report can be submitted to the sponsor. Principal Investigators who are not able to meet this deadline should notify Office of Business Affairs and the Director of Research Administration and Sponsored Programs. The Director of Research Administration and Sponsored Programs will notify the sponsor that the report may be delayed.

17.1.3. Once the draft report is returned to the Office of Business Affairs any necessary adjustment and closeout entries will be made. The Office of Business Affairs will also conduct a review of F&A cost charges for accuracy. The final report must match the sponsored research ledger. A final report is then prepared, reviewed, signed, and submitted to the sponsor by the Office. A copy is sent to the Principal Investigator.

17.1.4. If the draft report is not returned by the Principal Investigator, the Office of Business Affairs will use the University ledger generated in the second month after the termination month and prepare a final report to the sponsor based on that information and close the account.

17.1.5. After the final report has been submitted, the College/School/Department will have the responsibility to make sure that any specified outstanding transactions are appropriately recorded on the accounting ledgers and any inappropriate charges are removed. It is very important that financial reporting is done on a timely basis. Most sponsors require a financial report within ninety days of the termination date. If a department does not provide the required information to the Office of Business Affairs to meet the reporting deadline, the University could be in jeopardy of not being reimbursed for its costs or losing administrative privileges or rights granted by the sponsor. Costs that are not reimbursed due to a lack of response become the responsibility of the College/School/Department.
18. GIFT CARDS

18.1 GENERAL

De minimis gift card payments to human subject participants are authorized subject to the following conditions:

⇒ That the human subject payment is noted and approved by the High Point University Institutional Review Board (IRB)
⇒ That a human subject shall not receive greater than $100 in gift card compensation per research project
⇒ That the research study is conducted inside the United States
⇒ That the subject is not an employee of High Point University

18.2 POLICY

Please refer to the HPU Business Office gift card policy on Blackboard for the institutional policy.

18.3 ADDITIONAL PROTECTIONS FOR CONFIDENTIAL STUDIES

Please contact the RASP Director for assistance regarding studies in which confidentiality of the research subject must be maintained.