SPONSORED PROJECTS HANDBOOK

A guide to sponsored projects at the University of the Incarnate Word

Prepared by:

The Office of Research Development

January 30, 2018

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1.1: Understanding Sponsored Projects

Definition of Sponsored Projects

A sponsored project is a program or activity that is fully or partially funded, or sponsored, by an external organization or agency at the federal, state, local, or private level for support of research, instruction, training, service, or other scholarly activities. To be considered a sponsored project, it should meet any of the following criteria:

- The project commits the University to a specific scope of work
- A specific commitment is made regarding the level of personnel effort, deliverables, or milestones
- The project requires that unexpended funds be returned to the sponsor at the end of the project period
- The project involves institutional cost sharing or F&A recovery

Externally sponsored project awards are made to the University of the Incarnate Word. Therefore, awards and agreements are commitments of the University. The President and/or Vice President for Business & Finance have the sole authority to sign sponsored project agreements on behalf of the University. Any work performed by a faculty or staff member of the University under an externally funded project is considered to be work performed for the University.

Definition of Gift vs. Grant

A gift is any item of value given to the University by a donor who expects nothing significant of value in return, other than recognition and disposition of the gift in accordance with the donor's wishes. In general gifts do not include a contractual requirement, deliverables, and there is no specified period of performance. Donations are the transfer of equipment, money, goods, services, and property with or without specifications as to its use. Gifts and donations are sometimes used interchangeably.

Grants are a type of financial assistance awarded to an organization for the conduct of research or other program as specified in an approved proposal. A grant is used whenever the awarding office anticipates no substantial programmatic involvement with the recipient during the performance of the activities.

Sponsored Projects - Roles and Responsibilities

Submitting proposals, executing awards, conducting sponsored projects, and administrating awards involve many different people and units throughout the University of the Incarnate Word.

The matrix below outlines the roles and responsibilities for the major activities throughout the life cycle of a sponsored award. While the Principal Investigator/Project Director retains primary responsibility for accountability on a sponsored project, the PI/PD can delegate an authorized representative to act on his or her behalf for departmental account/project management.

Activity	PI/PD - Principal Investigator/Project Director; FCGR - Foundation, Corporate, and Government Relations; ORD - Office of Research Development; GA - Grants Accounting				
	Roles and Responsibilities				
	PI/PD	FCGR	ORD	GA	Other
PROPOSAL DEVELOPMENT & SUBMISSION					
Search for funding opportunities	X	X			
Provide guidance on funding opportunities		X	X		
Submit Preliminary Approval Form	X				
Develop proposal budget	X	X		X	
Identify need for cost sharing funds and obtain documentation for cost share	X				
Identify subcontractors and request budget and statement of work	X				
Develop technical content of proposal	X				
Provide guidance on proposal preparation and editorial assistance		X			
Submit Final Grant Proposal Approval Form	X				
Prepare proposal elements for submission - format and upload	X	X			
Review proposal to ensure sponsor guidelines are followed; completeness		X			
Review final proposal budget				X	
Review proposal for institutional/ federal compliance			X		
Sign & submit proposal to grantor		X			
Maintain proposal submission files for internal reporting		X			

Activity	PI/PD - Principal Investigator/Project Director; FCGR - Foundation, Corporate, and Government Relations; ORD - Office of Research Development; GA - Grants Accounting				
	Roles and Responsibilities				
	PI/PD	FCGR	ORD	GA	Other
REGULATORY COMPLIANCE					
Complete needed compliance submissions: Institutional Review Board, Animal Care and Use, Financial Conflict of Interest Disclosures, etc.	X				
Provide institutional oversight and facilitation of compliance issues			X		
Coordinate training on relevant compliance areas and policies			X		
Ensure approvals for compliance requirements are current throughout the life of the project	X		X		
POST-AWARD MANAGEMENT					
Review and negotiate award terms and conditions					VP- Business & Finance
Accept award terms and conditions & execute award on behalf of UIW					VP- Business & Finance
Establish award account in Banner				X	
Prepare financial transactions	X				
Review and approve financial transactions				X	
Initiate re-budgeting requests	X				
Obtain sponsor approval of re-budgeting requests, where required	X			X	
Submit no cost extension requests to sponsor	X			X	
Monitor expenditures on a monthly basis	X			X	
Ensure that cost share is documented	X			X	

Activity	PI/PD - Principal Investigator/Project Director; FCGR - Foundation, Corporate, and Government Relations; ORD - Office of Research Development; GA - Grants Accounting				
	Roles and Responsibilities				
	PI/PD	**FCGR**	**ORD**	**GA**	**Other**
Oversee scientific and programmatic aspects of project, including work of subawardees	X				
Initiate hiring and appointment process	X				Human Resources
Complete effort certification	X				Faculty/staff with grant-funded salaries
Maintain effort certification documentation				X	
Prepare and submit technical reports to the sponsor	X				
Prepare and submit financial reports to the sponsor	X			X	
Maintain final reports for auditing, reporting, and institutional evaluation	X		X	X	
Provide close out schedule				X	
Ensure all financial transactions are complete	X			X	
Coordinate A-133 audit for University				X	

Training opportunities

Several different training types are available, in a variety of formats, and are offered on a regular basis for persons involved in sponsored projects and research:

- **Introduction to Grants at UIW** – The Office of Foundation, Corporate and Government Relations, Grants Accounting, and the Office of Research Development offer an introductory presentation on the grants submission and management process at UIW.

- **Grants Accounting Brown Bags** – Grants Accounting offers brown bag sessions to discuss and answer questions on grants budgeting and financial management issues.

- **Grant Writing and Research Development workshops** – The Office of Research Development collaborates regularly with the other area universities to offer joint grant writing and research development training opportunities for faculty and staff.

- **Online Research Compliance Training** – UIW subscribes to online, on-demand research compliance training on a variety of topics through the Collaborative Institutional Training Initiative. Courses are offered in Human Subjects Research, the Responsible Conduct of Research, Good Clinical Practice, Health Information Privacy and Security, Animal Care and Use, Good Laboratory Practice, Biosafety/Biosecurity, and Conflicts of Interest. The Office of Research Development maintains the UIW CITI training account. Information on registering and accessing CITI training can be found on the ORD website.

- **IRB Training** - The Office of Research Development offers training on UIW's human subjects protection program and Institutional Review Board policies, processes, and review procedures.

1.2: Grants administration offices at UIW
Foundations, Corporate and Government Relations

Foundation, Corporate and Government Relations (or the Grants Office) assists the University of the Incarnate Word in achieving its growth goals by cultivating relationships with corporations, philanthropic foundations, and federal, state, and local government agencies. FCGR also helps faculty find financial support for research and academic programs and prepare competitive proposals to win that support. The Grants Office is also UIW's liaison with elected officials and federal agencies and tracks legislative issues that affect the University, and is **the official submission point for grant applications.**

As an office within the Division of Institutional Advancement (IA), FCGR will assist faculty, administrators and students in their fundraising efforts for projects or programs they wish to develop with the approval of their Deans, Directors and Vice Presidents. In so doing FCGR will follow these procedures:

- Invite them to visit in person or by phone to discuss the proposed project or program.
- Provide a set of pre-proposal questions that will help them envision their program or project in greater detail. The questions are designed to provide the answers most donors require and that should be included in a written request.
- Request a half page to one page draft abstract of their project that the Grants Office will help to edit and finalize.
- Advise them on how to route their project, so that they can collect the needed signatures of approval (both preliminary approval and final approval).
- Conduct for them a donor search among individuals, foundations and corporations, while at the same time making them aware that some of these identified donor sources may be off-limits due to the current multi-million dollar capital campaign.

- Guide them on reading guidelines and RFPs and writing a strong and competitive proposal narrative and budget.
- Review their drafts and offer recommendations.
- Help them design the budget, with the guidance and final input of the Grants Accounting Office.
- Help them package the final product and mail it or submit it electronically.
- Introduce them to the Grant Accounting Managers early in the process, who in turn will help them with the required reporting procedures they must follow, should they get funded.

Please note: FCGR needs to know you are working on a grant, even if you need limited or no assistance preparing it.

Office location: Buckley-Mitchell Building, 2nd Floor

Staff: Jon Gillespie, Director
(210) 829-3948
jong@uiwtx.edu

Armando Saliba, Associate Director
(210) 829-2754
saliba@uiwtx.edu

Terri Galvin, Admin. Assistant/Researcher
(210) 829-3971
terrig@uiwtx.edu

Website: http://www.uiw.edu/grants/

Grants Accounting

The Grants Accounting Staff is responsible for ensuring that externally funded programs are managed in accordance with the grantor's requirements. The Grants Accounting staff must approve all transactions (i.e. Purchase Requisitions, Check Requisitions, Petty Cash slips, salary contracts, Budget Revision Forms, etc.) prior to submitting them for processing to ensure that adequate funds are available and that expenditures are allowable under the grant. Please allow two (2) business days for approval of transactions.

The Grants Accounting Staff also ensures that all federal, state, local and institutional financial reporting requirements are met. All financial reports must be based upon official University records prepared by the Grants Accountant or Grants Accounting Manager and approved by the Comptroller prior to submitting them to the grantor. The Comptroller's Office ensures that

adequate policies and procedures exist to control and record the receipts of income, disburse cash, invoice agencies for receivables, and report cash management activities. (see Financial Procedures Manual, Sec. 3)

The Grants Accounting Office, located in the Business Office, offers support for both pre- and post-award grant administration. Their services include:

- Assistance with and review of grant proposal budgets
- Guidance on federal, state, local and University policies and procedures
- Financial administration of grant funding
- Approval of all transactions to ensure availability of funds and allowability of expenditures
- Quarterly, semi-annual, and annual financial status reports
- Technical assistance to sub-recipient agencies to ensure compliance with all applicable rules and regulations.

Office location: Administration Building, Room 189

Staff: Edie Cogdell, Associate Vice President for Business and Finance and Comptroller
(210) 829-6027
cogdell@uiwtx.edu

Kimberley S. Decker, Assistant Comptroller
(210) 829-3838
kdecker@uiwtx.edu

Michael R. Castilleja, Grants Accounting Manager
(210) 805-3571
micasti2@uiwtx.edu

Genevieve Alvarez, Grants Accountant
(210) 829-6024
galvarez@uiwtx.edu

Office of Research Development

The Office of Research Development (ORD), located within the Office of Research and Graduate Studies, is the research arm of UIW, responsible for the promotion and support of scholarship and creative activity throughout the institution.

The ORD provides a variety of support services and oversight for research compliance, funding, and engagement, including:
- Research-related institutional policy and procedure development

- Administration of the university's human research protection program and Institutional Review Board (IRB)
- Research compliance training
- Clinical trials registration
- Review of compliance with reporting requirements and regulatory oversight of sponsored projects
- Management of internal funding opportunities for faculty and students
- Assistance with external funding searches
- Grant writing and grants management training
- Sponsored projects coordination
- Dissemination of information on funding opportunities, sponsor requirements, federal policies, and national best-practices
- Researcher support for development and analysis of statistical data
- Organization of annual Research Week
- Support for on-campus conferences and research-related events

Office location: Administration Building, Suite 1A

Staff: Osman Ozturgut, PhD, Dean, Office of Research and Graduate Studies
(210) 829-2759
ozturgut@uiwtx.edu

Ana Hagendorf, PhD, CPRA, Research Officer
(210) 805-3036
wandless@uiwtx.edu

Trinidad Macias, PhD, Sponsored Projects Coordinator
(210) 805-2539
trmacias@uiwtx.edu

Website: http://www.uiw.edu/orgs/research/

1.3: Searching for Opportunities

Several resources are available for faculty, staff and students who are seeking support for research and other projects, including internal seed funding opportunities, access to grants databases, and assistance with funding searches.

Internal funding opportunities for Faculty

The Office of Research Development manages several internal funding opportunities for faculty, described below. Requests for proposals are announced annually at the beginning of the Spring

semester. Proposals are due mid-Spring, and awards are announced by the end of the semester. Full program descriptions, guidelines, and applications are available on the Office of Research Development website.

Faculty Endowment Research Award (FERA)

The Faculty Development Endowment Fund was established to provide limited support for new and ongoing faculty research projects. The award is considered "seed money" for research, in that the project should lead to further funding from external sources if continued support is needed and normally available in this area of research.

Faculty Workload Reassignment Award (FWRA)

The UIW Faculty Workload Reassignment Program was established to provide full-time faculty the opportunity to seek reassignment of workload responsibilities (25% time) in support of individual research and scholarship objectives relevant to their personal growth or to pursue special projects relevant to their departments or college/schools.

Faculty Graduate Research Assistant (FGRA) Award

The Faculty Graduate Research Assistantship Award Competition was established to provide faculty with research assistance for their scholarly endeavors leading to publication and to provide institutional financial support to graduate students within the context of a mentored research experience.

Eligibility Criteria for Faculty Awards

Full-time UIW faculty are eligible to apply for the award for collaborative or individual research projects at any stage of the research. A collaborative project may include part-time as well as full-time faculty.

Internal funding opportunities for Students

The Office of Research Development manages several internal funding opportunities for students. Applications for student funding are accepted on a rolling basis. Funding for students depends on the amount of applications submitted and the available budget. Preference is given to applicants who have not yet been awarded within the academic year. Full program descriptions, guidelines, and applications are available on the Office of Research Development website.

Student Travel Award

The Student Travel Award supports Main Campus graduate and undergraduate students that have been accepted to meetings or events sponsored by professional organizations for the purpose of reporting the results of research, exhibiting or performing creative works, or otherwise disseminating results of their scholarly activity.

Undergraduate Student Research Award

The Undergraduate Research Award supports and encourages mentored scholarly research, scientific inquiry, and inventive technology. This award is for undergraduate students who are conducting research projects and need financial assistance for necessary materials to begin, collect data, and share completed research. Costs for projects include subscriptions to software for data collection and/or data analysis; publication costs; materials such as lab supplies; or other costs for research related materials that are not available at the university and are necessary to complete the research project.

Graduate Research Award

The Graduate Research Award supports students engaged in independent scholarly research, scientific inquiry, inventive technology, and artistic/ creative activity and is intended to help students pay extraordinary or unusual costs incurred in research projects. Costs for projects include subscriptions to software for data collection and/or data analysis; publication costs; materials such as lab supplies; or other costs for research related materials that are not available at the university and are necessary to complete the research project.

Graduate Assistantships

Graduate Assistant positions (GAs) are awarded to outstanding UIW graduate students to provide services in support of the University mission and the Graduate Dean's Strategic Initiatives of community matters, mission continues, and globalization for peace.

The aim of these strategic initiatives is, in collaboration with university and community stakeholders, to address common challenges in graduate education by enriching the experiences of graduate students through intentional programming, curriculum integration, and community partnerships.

Search tools

Here are some suggested avenues that UIW faculty, staff, and students can utilize to find funding. Visit any of the links below to search for funding sources and calls for proposals which may meet your research interests and needs.

Grant Forward

[GrantForward](#) is a search engine dedicated to helping institutions and individuals find grants to fund their research. GrantForward covers more than 12,000 sponsor sources to provide a comprehensive database of more than 40,000 funding opportunities that continues to grow with the most up to date information. GrantForward's powerful search system helps to lessen the hassle of searching for grants with adaptable search filters and specialized search features. GrantForward researcher profiles allow researchers to highlight their research achievements and interests to receive personalized grant recommendations for grant opportunities that match their research needs.

Other useful websites
- Grants.gov is a centralized location for grant seekers to find federal funding opportunities. It includes a Grants Learning Center with information about the federal grants life-cycle, policies on grants management, and profiles on grant-making agencies.
- Open Education Database: "100+ Places to Find Funding for Your Research"
- www.cfda.gov: Provides a list and description of many federal programs, some of which may not be listed on grants.gov.
- A very helpful page from a Member of Congress brings together fantastic grants preparation resources: http://cuellar.house.gov/constituentservices/grants/
- www.guidestar.org: Allows you to search for private foundations by name, location, and funding interest (registration is free).
- www.fastlane.nsf.gov: This is a website of the National Science Foundation and includes a list of grant opportunities. The NSF focuses on the STEM fields and the social sciences.

Help with finding funding

The Office of Research Development and the Foundation, Corporate & Government Relations office can assist with searching for funds. Prior to seeking assistance, researchers or principal investigators should have a topic and focus to ensure that funding searches are within the scope of the PI/PD's research or area of interest.

Section 2: Proposal Preparation

2.1: Proposal Development Timeline
The following is a suggested timeline for a well-planned proposal submission.

Proposal Submission Timeline

Due Date Prior to Agency's Submission Deadline	Task	Resources/Forms
6 – 5 months	**Pre Proposal** • Develop your idea	Pre-Proposal Questionnaire
5 – 4 months	**Find Funding** • Search for funding opportunities	GrantsForward
4 – 3 months	**Notification to pursue sponsored funds** • Obtain Preliminary Approval	Preliminary Approval Form

Pre-Proposal Stage

Proposal Writing Stage — 3 – 2 months	**Proposal Development** • Write technical content • Develop budget • Coordinate with subcontractors (if applicable) • Coordinate cost-sharing (if applicable) • Secure other institutional commitments (if applicable) • Review and edit proposal	Budget template
Proposal Submission Stage — 2 weeks	**Proposal Review** • Begin final edits and prepare proposal for submission • Complete Final Grant Proposal Approval Form • Begin obtaining required final approvals	Final Grant Proposal Approval Form
1 week	**Proposal Submission** • Submit final proposal and completed Final Grant Proposal Approval Form to the FCGR	
Before submission deadline	**FCGR will submit final application**	

2.2: Obtaining Preliminary Approval

Preliminary Approval Form

Before beginning work on a proposal, the Project Director/Principal Investigator must complete and turn in a Preliminary Approval Form whether or not assistance will be requested from the Grants Office. Approval to begin a project must be secured from the Dean or Supervisor. If the Project Director/Principal Investigator is a Dean or Senior Administrator, approval must be secured from the Provost or corresponding VP. Projects involving institutional impacts outside of the Dean/Supervisor's area of responsibility will require the approval of the corresponding VP or Provost. The purpose of this form and approval is to ensure that supervisors are aware that the PD/PI is undertaking a project that may affect the time, roles and responsibilities of the PD/PI, and that the appropriate senior administrators are aware of projects that involve institutional impacts. The form is also used to alert the relevant offices that a grant proposal is being planned and to facilitate institutional coordination in support of the project.

Preliminary Approval Routing Process

- Step 1: PI/PD completes online form and submits it to the Sponsored Projects Coordinator in the Office of Research Development. The Grants Office and the Grants Accounting Office are Cc'd on the submission.
- Step 2: Sponsored Projects Coordinator routes the form to the Dean or Supervisor and Provost/VP (if necessary) to review and sign.
- Step 3: The PI/PD, the signing administrator(s), the three affiliated offices receive copies: the Office of Research Development, the Grants Office, and the Grants Accounting Office.

2.3: Writing the Proposal

Overview of basic elements of a proposal

A proposal is an application for funding that contains all the information necessary to describe a project's plans, staff capabilities, and the funds requested. Most funding agencies have specific guidelines and requirements for the content and formatting of proposals. The sponsor guidelines should be strictly followed. A good, fundable proposal should start with a strong concept; have goals and objectives that are clear and understandable; be readable, well-organized, and grammatically correct; have a realistic budget that reflects the project goals; and be responsive to the sponsor's mission and interests. Although specific requirements vary, proposals may include many or all of the basic elements described below.

Application Cover Page

The application cover page typically includes the most important identifying information for the proposal as well as the signature of the university official who is authorized to submit funding requests. Most sponsors require use of a standardized form. If the sponsor does not require a specific form for the cover page, a cover letter should be included with the application. The letter should contain the following information: the project title, the PI/PD's name and contact information, the applicable name of the agency program, the project's beginning and ending dates, the total budget request, and the university authorized official's name, contact information, and signature.

Commonly Requested Institutional Information

Official Name	University of the Incarnate Word
Official Address	4301 Broadway San Antonio, TX 78209-6318
Authorized Institutional Signatory	Douglas B. Endsley Vice President for Business & Finance Phone: (210) 829-6004 Fax: (210) 829-3901

	Email: douge@uiwtx.edu
U.S. Congressional District	TX-21
State Representative District	120
State Senate District	26
Dun & Bradstreet Number (DUNS)	119844538
Commercial and Government Entity (CAGE) Code	1GCZ9
Employer ID Number (EIN)/ Federal Tax Identification Number (TIN)	74-1109661
Human Subjects Federal wide Assurance	00009201

Abstract

The abstract provides an overall summary of the proposed project, including the major goals and objectives of the project, the methods to be used, and the expected outcomes. The abstract should be concise and compelling, as it is often the document that reviewers read first. The abstract is often used to assign the proposal to the appropriate review section, and may be publicly shared if the project is funded.

Project Description

The Project Description is also commonly known as the Research Plan or Protocol, Statement of Work, or Scope of Work. This document is a detailed narrative of the project and typically includes clear and complete descriptions of the background and significance, goals and objectives, strategy and methodology, activities and timeline, and expected outcomes or impacts. It should include information sufficient to evaluate the project as a whole.

Budget and Budget Justification

A detailed budget listing all costs to be requested from the sponsor must be prepared for all proposals and must follow the sponsor's guidelines, UIW financial policies, and applicable federal cost policies. A proposal budget usually consists of two parts: a budget worksheet and a narrative

budget description, also known as a budget justification. The budget should be realistic and fully support the technical narrative. See Section 2.4 for more detailed budgeting guidance.

Biographical Sketch

A biographical sketch is a condensed version of a project personnel's curriculum vitae (CV). It is typically required of all key personnel named on the proposal. It is important to note that a complete CV is almost never allowed in proposals; funding agencies usually impose specific page limits and restrict the amount and type of information to be included. The biographical sketch should include the publications, experiences, and other key information that is most relevant to the proposed project.

Current and Pending Support

The current and pending support document lists sources of present funding as well as proposals submitted that are pending a funding decision. Some sponsors require a version of this document for all key personnel named on the proposal. The information requested usually includes the funding source, project title, project start and end dates, total amount funded or requested, and the percentage of effort devoted to the project.

Facilities, Equipment, and Resources

This section of the proposal identifies and describes the facilities, equipment, and other resources already available at the institution to carry out the proposed project, including laboratory and office space, specialized equipment, institutional resources, and support services. If the project will be carried out at multiple sites, then resources available at each site should be described.

Proposal writing and editing assistance

As the technical expert, the PI/PD is ultimately responsible for writing the bulk of the proposal. The Office of Foundation, Corporate, and Government Relations is available to provide editorial assistance by request. The PI/PD may request editorial assistance on the Preliminary Approval Form. FCGR can also provide guidance on reading guidelines and RFPs and writing a strong and competitive proposal narrative and budget, review drafts in development, and offer recommendations.

Proposal writing resources

Many excellent proposal writing guides have been published. The Office of Research Development recommends the following proposal writing resources that are specifically tailored to academic audiences, and are especially useful to new faculty:
- New Faculty Guide to Competing for Research Funding by Mike Cronan and Lucy Deckard (ebook; available by request from the Office of Research Development)
- Articles by Robert Porter
  - Why Academics Have a Hard Time Writing Grant Proposals by Robert Porter

- o [A Starting Point: Six Critical Questions to Launch a Successful Grant Proposal](#) by Robert Porter
  - o [Can We Talk? Contacting Program Officers](#) by Robert Porter
- Purdue Online Writing Lab
  - o [Guide to writing concisely](#)
  - o [Introduction to Grant Writing](#)

2.4: Developing the Budget

OMB Uniform Guidance for Sponsored Project Support

The [OMB Uniform Guidance](#) (Subpart E-Cost Principles) outlines and explains the general accounting rules for institutions of higher education. The university is required to follow OMB's guidance when determining whether to charge a cost to any grant, contract, or other sponsored project. The following cost principles define the kind of costs that may be charged to a sponsored project:

- Reasonableness: A cost is reasonable if in its nature and amount, it does not exceed that which a reasonable person would pay in the same or similar circumstances for the same item.
- Allocability: A cost is allocable to a particular award if the goods or services involved benefit the grant or contract that is being charged.
- Consistency: A cost is consistent when it is treated in a like matter under the same circumstances. In sponsored projects costs must be paid as either direct costs or indirect costs, but cannot fall into both categories.
- Allowability: A cost is allowable if it is not prohibited by law, regulation, or the terms of a specific award. Allowable costs are defined by sponsors in their award terms.

Unallowable Costs

The following costs are unallowable charges to sponsored projects as either direct costs or as part of the F&A rate. Unallowable costs include, but are not limited, to the following:

- Alcoholic Beverages – This is considered a personal expense
- Alumni Activities
- Automobiles furnished by institution for personal use
- Bad Debts
- Commencement and Convocation - these are student costs
- Construction – unless authorized by awarding agency
- Donations and contributions
- Entertainment
- Executive and legislative lobbying
- Fines and Penalties

- Fund Raising Costs
- Goods and services for employees' personal use
- Insurance against defects
- Losses
- Memberships in civic, community or social organizations or country clubs.
- Pre-award Costs – except for grants and cooperative agreements from certain federal agencies
- Proposal Costs
- Refreshments - unless specifically approved by contracting agency

Common Proposal Budget Categories

The budget is used to identify the project costs to the sponsor. Budget requirements vary by sponsor and type of award, and most sponsors use specific templates. Check the sponsor guidelines for any required forms.

Below are some questions to help guide in the creation of the budget:
- Who will be working on the project?
  - What percentage of time and effort will be contributed?
  - Determine fringe benefits rates
  - Determine salary percentage
- Will there be any domestic/foreign travel for the project?
  - Destination
  - Reason
  - Dates
  - Cost of trip (lodging, transportation, meals, fees, etc.)
- Will any equipment be required to complete the project?
- Will there be any materials needed to complete the project?
  - Examples: software, books, etc.
- Will you be collaborating with anyone outside of the university?
  - Contractor
  - Subrecipient
  - Consultant
- Will there be any other direct costs to the project?
  - Examples: Human subjects incentives, participant support costs, etc.

For assistance with developing the budget, contact Grants Accounting. A sample budget template can be used to develop the budget internally, although the sponsor's budget forms must be used for the final proposal submission. The most common proposal budget categories are summarized below.

Salaries and Wages

Salaries and wages should be budgeted as the percentage of effort to be devoted to the project. Proposed salaries must be in accordance with current University approved rates. Faculty members budgeting salaries on grants should consult the Policy Concerning Salaries Funded by Grants in the Faculty Handbook (Appendix 7). For multi-year projects, the budget should take into consideration any possible salary increases.

Fringe benefits

Fringe benefits should be budgeted whenever salary support is requested. Fringe benefits include such items as health insurance, retirement benefits, Social Security, and Medicare. These costs are calculated as a percentage of the salaries and wages to be paid and are a direct cost to a sponsored project. Contact the Grants Accounting or FCGR office for the current rate.

Travel

Whenever possible, list the destination and purpose of each trip, and a breakdown of costs, including airfare, mileage, accommodation, per diem, and local travel. Include any required travel specified in program solicitation. While it is not always possible to specify all travel costs in advance, it is important to be as specific as possible and explain how travel is necessary for the conduct and/or dissemination of the project.

Grant funded travel must follow University travel policies as outlined in the General Travel Expense Report.

Equipment

Equipment is defined as items of durable value at or exceeding $5,000 per unit. See funding agency guidelines for more specific definitions and/or restrictions.

The budget should list the requested equipment, including specific names, and as necessary, model numbers, price quotes, and price quote source. In the budget justification, explain why the equipment is necessary to the project and how it will be used.

Equipment purchased with sponsored project funds usually becomes the property of the University. It must be placed on inventory and the department is accountable for the equipment. (see Financial Procedures Manual Sec. 3)

Supplies

Be careful when including costs that are normally considered indirect costs in this category, such as office supplies, telephone charges, and printing and photocopying. Usually, costs can only be charged directly to a federal grant if they can be specifically identified with the funded project. If these costs are essential to the conduct of the project and will be used solely for the project, they may be budgeted with proper justification.

Contractual

A proposed sponsored project may include relationships with contractors, consultants, and/or subrecipients. It is very important to determine the appropriate type of contractual relationship with any outside entities included on the budget at the pre-award stage so that costs may be calculated accurately. The Grants Accounting office can assist with this determination.

Consultants

Consultant services are rendered by persons who are members of a particular profession or possess a certain skill, and who are not employees of the proposing organization. The services provided should be justified with details on the individual's expertise, primary organizational affiliation, normal daily compensation rate, number of days of expected service, and travel costs, if any. Consultants are normally paid through a Professional Services Agreement.

Contractors

Contractors provide goods or services within routine business operations and operate in a competitive environment providing similar goods and services to a variety of customers. A quote for the contracted goods and/or services should be obtained and included in the budget. Contractors are normally paid through a Purchase Order.

Subrecipients

Subrecipients carry out a programmatically significant aspect of the award. Unlike contractors and consultants, subrecipients are responsible for adhering to applicable program compliance requirements specified in the award terms and conductions. Sub-award costs should be included in the budget when a portion of the project work is transferred to another institution, organization, or entity which has responsibility for programmatic decision making. For any subrecipient included in the proposal budget, the following information must be obtained and routed with the proposal: a statement of work, detailed budget, budget justification, and a letter of intent signed by an authorized official.

The total cost of the sub-award (both direct and indirect costs) must be listed as a single cost item on the UIW budget. If multiple sub-awards are anticipated, the sum of all sub-award total costs should be listed.

Other Direct Costs
Participant Support Costs

Participant support is for participants and trainees, but not employees. Costs may include stipends, tuition and fees, subsistence allowances, per diem, transportation, training materials, registration fees, and other costs related to sponsored conferences, meetings, workshops, and training activities. Incentive payments to research subjects are not included in this category.

Monthly payments in the form of stipends or scholarships may be made to individuals enrolled as degree seeking students. PI/PDs should budget for research assistant or research associate salaries and fringe benefits (rather than stipends) except in those cases where the nature of student participation is clearly intended as training experience directly related to degree programs and where grant policies and objectives allow for the use of stipends. (see Financial Procedures Manual Sec. 3)

Computing Resources

Computers and computer equipment purchased by grant or contract funds must be allowed by the sponsor. The use of the computer must be beyond the normal use and application of computers in the day-to-day operations of the university. The use must be necessary to the project in ways that go beyond the normal use of computers in other areas. If computers or computing equipment will be included in a grant or contract budget, it is extremely important to justify how the computer will be used for the project, and how it will be assigned and tracked within a high degree of accuracy to the specific needs of the project.

When the use of computers or the purchase of computer equipment is anticipated, the PI/PD should contact the IT Procurement Coordinator for guidance and information on pricing. Computers acquired using grant or contract funds will be purchased using the same guidelines and vendors as other University computers, unless there is cause for an exception as outlined in the University's Computer Purchase and Replacement Policy. Non-standard computer purchases must be approved by the dean (for faculty) or VP or director/budget manager (for administrators and staff). Large-scale software purchases involving a contract with the vendor must be reviewed and approved by the Vice President for Information Resources.

Indirect Costs (or Facilities and Administrative Costs)

Indirect costs, also called Overhead or Facilities and Administrative Costs (F & A), are defined as costs that are not readily identifiable with individual projects. These indirect costs include building space, utilities, library services, janitorial services, accounting, purchasing, and other administrative services. The University has a negotiated indirect cost rate agreement with the federal government. These rates are to be used in preparing all grant/contract proposals, including applications to non-federal agencies. Applications to other non-federal agencies must include a request for reimbursement of indirect costs at the rate the sponsor allows. If no specific rate is provided by the sponsor, the university's standard rate applies.

Indirect costs will be calculated at 60% of direct salaries and wages (exclusive of fringe benefits) for on campus projects and 22% of direct salaries and wages for off campus projects, or the rate required in sponsoring agencies' published guidelines. Grants Accounting staff will help determine the correct percentage to use for each sponsor. (see Financial Procedures Manual Sec. 3)

Cost sharing and in-kind matching

Cost Sharing and In-Kind Matching refer to the portion of the total project costs not borne by the sponsor.

Cost-sharing often comes in the form of a financial contribution made by an institution (agreed to by the dean of the college) to a project supported primarily by a grant or contract. It can come in the form of cash match or in-kind match. Cash match is an actual cash contribution.

In-kind match is a non-cash contribution (e.g., the value of equipment or the value of goods and services directly benefiting the project and specifically identifiable to it).

Federal agencies may require evidence of cost sharing or matching by the University. The proposed cost sharing arrangement must be included on the Grant Proposal Summary Sheet. In addition, the source for meeting the matching requirement must be identified (i.e. which budget account will be utilized). (see Financial Procedures Manual Sec. 3)

Section 3: Proposal Review, Approval, and Submission

3.1: Internal Proposal Submission Process

All proposals for external funding must be reviewed and approved by the university administration before they can be submitted to sponsors. To ensure ample time for routing and processing, the completed funding proposal and Final Grant Proposal Approval Form must be submitted **two weeks before the sponsoring agency's submission deadline.**

> *Example:* The submission deadline for the ABC Grant is May 30th. The completed proposal and Final Grant Proposal Approval Form must be submitted by May 15th.

Final Grant Proposal Approval Form

The Final Grant Proposal Approval Form must be completed by the PD/PI and routed to the departments listed for the appropriate signatures at least **two weeks before** the grant deadline. It must be completed (with signatures) and turned in to the Grants Office before a proposal can be submitted to a funding source.

Purpose of form

The Final Grant Proposal Approval Form is necessary to assure a coordinated approach by the University of the Incarnate Word in funding programs at UIW. All proposals for external funding require institutional review and sign-off before they are submitted, whether UIW serves as the lead institution or as a sub-recipient. The purpose of this review is to ensure that all proposals for external funding meet university, sponsor and federal/state regulations, and are in alignment

with UIW's mission and do not conflict with other fundraising efforts. All grant proposals must be documented by this form at least **two weeks before** submission to funding sources.

Required Approvals/Signatures

The PD/PI's signature certifies the accuracy of proposal and associated documents; agreement to abide by UIW and sponsor policies; agreement to carry out commitments as outlined in the proposal within the timeframe and budget provided; and documents that any cost-sharing or in-kind match has been secured. Appropriate administrators' signatures certify general approval with the technical merit of the proposal; alignment with goals of the College/School/Division/University; allocation of institutional resources; compliance with University and sponsor policies; and fiscal budgeting.

The Final Grant Proposal Approval Form requires the following approvals and signatures:
- Principal Investigator or Project Director
- Dean or Supervisor
- Research Officer
- Grants Accounting Manager
- Associate Vice President for Business & Comptroller
- Provost or Corresponding VP (if necessary for proposals involving institutional impacts)
- VP of Business & Finance (if necessary for proposals involving institutional impacts)

Routing process
- Step 1: The PD/PI submits the online [Final Grant Proposal Approval Form](#) with the completed proposal to the Sponsored Projects Coordinator in the Office of Research Development. The Grants Office and the Grants Accounting Office are Cc'd on the submission.
- Step 2: Sponsored Projects Coordinator routes the form for all necessary signatures.
- Step 2: Once all signatures are obtained a copy will be distributed to the Foundations, Corporate and Government Relations Office, the Office of Research Development, Grants Accounting, the PI/PD, and the signing administrator(s) for record keeping.

Authorization to Submit Proposals

The Office of Foundation, Corporate and Government Relations (the Grants Office) is the official submission point for funding proposals. After the Final Grant Proposal Approval Form has been completed and signed, the PD/PI should send the final complete proposal package to FCGR for submission to the funding agency.

SECTION 4: Regulatory Requirements and Research Compliance

4.1: Financial Conflict of Interest

All employees of the University of the Incarnate Word are held to the highest standards of ethical conduct. Consistent with Section 7.2 of the University of the Incarnate Word Employee Handbook, UIW employees may not have a financial conflict of interest, direct or indirect, in any contract with UIW. Furthermore, federal regulations require investigators engaged in PHS and NSF funded research to disclose the existence of certain financial interests and require the institution to review those disclosures, determine whether any potential conflicts of interest may exist, and establish mechanisms to manage, reduce, or eliminate such conflicts of interest.

Each investigator who is planning to participate in PHS, NSF, or other applicable agency funded research must complete and submit to the Office of Research Development (ORD) a [Significant Financial Interests Disclosure Form](#) no later than the time of proposal submission. Each investigator who is participating in PHS, NSF, or other applicable agency funded research must submit an updated Significant Financial Interests Disclosure Form at least annually (two months prior to the annual progress report due date), during the period of the award. Such disclosure shall include any information that was not disclosed initially or in a subsequent disclosure of significant financial interests (e.g., any financial conflict of interest identified on a PHS, NSF or other applicable agency funded project that was transferred from another Institution), and shall include updated information regarding any previously disclosed significant interest (e.g., the updated value of a previously disclosed equity interest). Furthermore, each investigator who is participating in PHS, NSF, or other applicable agency funded research must submit an updated disclosure of significant financial interests within thirty days of discovering or acquiring a new significant financial interest. For all other funding agencies that require disclosure of Significant Financial Interests, disclosure shall be in accordance with sponsor requirements. For more detail and definitions, see the [Financial Conflict of Interest in Research Policy](#) and [Disclosure Form](#).

4.2: Human Subjects Research

The Office of Research Development (ORD) administers the human research protection program at UIW. The ORD provides administrative support to the University of the Incarnate Word's Human Subjects Institutional Review Board (IRB). The IRB ensures university compliance with federal, state, local, and university regulations with regard to human subjects research. See the [IRB website](#) for an overview of the IRB submission process and the [UIW IRB Manual](#) for a full description of the regulations for the conduct of human subjects research, responsibilities of the principal investigator, and the IRB application and approval process.

Funding proposals for projects involving the use of human subjects are reviewed before submission by the Office of Research Development to ensure compliance with applicable regulations. IRB approval is usually not required at the time of proposal submission. IRB approval for projects involving human subjects research is usually required before an award can be made and funds can be expended.

4.3: Animal Care and Use

The University of the Incarnate Word does not currently have animal research facilities. UIW researchers planning to submit proposals for projects involving the use of vertebrate animals in field or laboratory activities must identify a collaborating institution with the appropriate animal facilities and an active PHS-approved Animal Welfare Assurance. If awarded, an Interinstitutional Assurance will be negotiated with the collaborating institution and the animal work must be reviewed and approved by the institution's Institutional Animal Care and Use Committee (IACUC) before the award can be accepted and before carrying out any activities involving live vertebrate animals. In this situation, the UIW researcher(s) will conduct the animal activity at the Assured institution (named as a performance site).

Funding proposals for projects involving the use of animals are reviewed before submission by the Office of Research Development to ensure compliance with applicable regulations. All Institutional Assurances for activities involving live vertebrate animals must be coordinated through the Office of Research Development.

4.4: Laboratory Safety

The Environmental Health, Safety and Risk Management (EHSRM) office manages the university's laboratory, biological, and chemical safety programs. For more information on laboratory safety requirements, training, and guidelines, see the EHSRM website.

Funding proposals for projects involving the use of recombinant DNA, potentially hazardous or infectious biological agents, select agents, and potentially hazardous chemicals are reviewed before submission by the Office of Research Development and referred to EHSRM to ensure compliance with applicable regulations.

4.5: Export Controls

The Department of Commerce's Export Administration Regulations (EAR) and the Department of State's International Traffic in Arms Regulations (ITAR), prohibit the export of specific unlicensed technologies for reasons of national security or protection of trade.

A project might be subject to export controls if it involves: shipping items internationally; traveling outside the United States; foreign national collaborators; contractual restrictions; proprietary information; military or space related information, technical data, equipment or software; subjects related to nuclear, chemical, biological, weaponry, missiles, or unmanned vehicle technologies; encryption technology; or research with select agents or other pathogens.

If University research is controlled under EAR or ITAR, the University may be obligated to obtain a license from the Department of Commerce or the Department of State in order for foreign

nationals to participate in the research, research to be conducted in cooperation with a foreign company or foreign colleagues, research equipment to be sent to foreign countries, or research to be shared – either verbally, visually, or in writing – with persons who are non United States citizens or permanent resident aliens.

Additionally, the Office of Foreign Assets Control (OFAC) in the Treasury Department, administers and enforces boycotts against specific countries. The scope of the boycott varies depending on the country and may change from time to time. Full descriptions of all countries currently subject to boycott programs are available here.

The University is responsible for assisting the PI in assessing the application of export control regulations and OFAC boycotts to specific projects, however, the primary responsibility for compliance rests with the PI.

Funding proposals for projects involving export controlled data, materials, and/or equipment are reviewed before submission by the Office of Research Development to ensure compliance with applicable regulations.

Principal Investigators have the responsibility to cooperate with the Office of Research Development to determine that applicability of export controls before starting any research and notifying the ORD of any change in the scope or staffing of any research project that could alter the determinations about the applicability of export control regulations. Additionally, the PI must notify the ORD well in advanced of sending scientific equipment, including GPS equipment and encrypted software, out of the country. All nondisclosure agreements must be sent to ORD for review.

4.6: Responsible Conduct of Research
All faculty, staff, and students engaged in research at UIW are held to the highest standards for ethical conduct and are expected to maintain exemplary standards of intellectual honesty in the formulation, conduct, and reporting of research. Responsible conduct of research (RCR) is defined as "the practice of scientific investigation with integrity." It involves the awareness and application of established professional norms and ethical principles in the performance of all activities related to scientific research. Certain funding agencies, including the National Science Foundation and the National Institutes of Health, require researchers receiving funding to complete responsible conduct of research training.

The University of the Incarnate Word offers training in Responsible Conduct of Research (RCR) for those involved in research. RCR training includes instruction on Authorship, Collaborative Research, Conflicts of Interest, Data Management, Mentoring, Peer Review, and Research Misconduct. RCR training is available to UIW researchers via the Collaborative Institutional

Training Initiative (CITI) website. Specifically-designed RCR courses are available for Biomedical, Social/Behavioral, Physical Science, Arts & Humanities, and Engineering researchers, as well as Administrators. Recertification is required every 3 years. More information on UIW CITI training registration can be found on the Office of Research Development website.

Funding proposals are reviewed before submission by the Office of Research Development to ensure compliance with applicable Responsible Conduct of Research regulations. Upon award, the ORD communicates RCR training requirements to the PI and monitors compliance with such requirements throughout the award period. If face to face training is required by the funding agency, the ORD is available to provide a tuition free course on RCR and will maintain records of attendance for reporting purposes.

4.7: Misconduct in Science

Misconduct in science means fabrication, falsification, plagiarism, or other practices that materially deviate from those that are commonly accepted within the scientific community for proposing, conducting, or reporting research. It does not include honest errors or honest differences in interpretations or judgments of data. The University has defined procedures for addressing and investigating allegations of misconduct in science, as outlined in the Policy Statement Relating to Misconduct in Science (Appendix 8 of the Faculty Handbook). All persons engaged in research at UIW, including externally funded research, are subject to this policy.

4.8: Intellectual Property

Intellectual property resulting from research supported by a grant or contract with UIW is subject to the University's Intellectual Property Policy. The Intellectual Property Policy is published in the Chapter 14 of the UIW Employee Handbook, and on the Human Resources website.

Section 5: Award Administration

5.1: Award acceptance

An award to the University from a sponsoring agency is a document which legally obligates the University. An award may be simply in the form of a letter issued by an authorized agent of the sponsor or it may consist of a lengthy contractual document. The UIW President or Vice President of Business & Finance are authorized to accept and execute awards on behalf of UIW. Any questions or revisions before the award is accepted will be discussed with the Principal Investigator and the Grants Accounting office.

5.2: Award set-up

Upon acceptance of a new award, the PI/PD is responsible for setting up an appointment to meet with the Grants Accounting Manager in the Grants Accounting Office to discuss all materials

related to the new award. A New Account Memorandum will be issued by the Grants Accounting Manager authorizing the accounts necessary to administer the fiscal aspects of the award. No expenditures may be made prior to receiving this New Account Memorandum. (see Financial Procedures Manual Sec. 3)

5.3 Banner budget training

For new PI/PDs, Grants Accounting can provide an introductory tutorial on Banner covering new accounts, purchasing, and accessing the grant account information.

5.4 Purchasing procedures

It is required to follow the University's purchasing guidelines when procuring goods and services using sponsored funds. Additionally, the PI/PD is required to monitor to individual sponsor award terms and conditions to ensure that award procurement requirements are noted and followed.

Purchase Requisitions must be submitted for ordering any goods or services on account. The University requires three bids for individual items over $1,500 as well as total purchases over $5,000. The Purchasing Department can assist with obtaining bids.

The Director of Purchasing approves all Purchase Orders before an order will be placed. Computer related purchases are coordinated through the IT Procurement Specialist. (see Financial Procedures Manual Sec. 3)

Participant support funds are used to purchase supplies, books and student means when allowable. Please note that routine purchasing policies apply to the purchase of supplies. Participants may charge textbooks at the University bookstore, when allowed by the sponsor. The bookstore will submit their charges to the Comptroller's Office for posting to the grant account. It is the responsibility of the PI/PD to ensure that specific charges do not exceed the allowable amount per student. (see Financial Procedures Manual Sec. 3)

Please see the Financial Procedures Manual Section 5 for a complete description of purchasing policies and procedures.

5.5 Grant-supported travel

Please refer to University's comprehensive travel policy as printed on the back of the General Travel Expense Report.
The following are additional policies and procedures related to grant funded travel:
- The General Travel Expense Report must also be approved by the PI/PD and Grants Accounting Staff.
- Grantors may allow different per diem rates.

- Foreign currency exchange rates for the dates of travel must be included in the travel settlement. The University's travel policy applies to employees as well as to program participants.

Please contact the Grants Accounting Office if you have any questions or need assistance in completing the travel forms. (see Financial Procedures Manual Sec. 3)

5.6 Charging tuition and fees to a grant

Tuition and fees for participants in a particular program may be charged directly to the grant account. The following procedures must be followed:

1. Prior to registration, the Business Office and Grants Accounting Manager must be notified, in writing, of the names and alternate identification numbers (PIDM) of the participants. The name and account number of the program to be charged must also be provided, as well as any restrictions governing the allowability of the charges (i.e. parking fees, graduation fees).

2. If the required information is not available prior to registration, please discuss the situation with the Business Office and Grants Accounting Manager to avoid delays/problems with the registration process.

3. It is the PI/PD's responsibility to notify the Business Office and Grants Accounting Manager whenever a participant withdraws from the program or is otherwise ineligible for tuition coverage. (see Financial Procedures Manual Sec. 3)

5.7 Budget Revision Requests

Budget revisions are allowed based on the agency's guidelines. The PI/PD must submit request to Grants Accounting when it is necessary to revise a budget for a project. Grants Accounting will prepare the budget revision forms based on agency guidelines. The Grants Accounting Manager may assist in obtaining the necessary prior approval from the grantor, however, the PI/PD must request agency's approval. In certain instances, Grants Accounting may authorize a budget revision according to the grantor's regulations. Please note that agency requests may take 30 or more days to receive a reply. (see Financial Procedures Manual Sec. 3)

Whenever a sponsoring agency designates funds for participant costs, those funds cannot be re-budgeted or used for any other purpose. It is the responsibility of the PI/PD to ensure that all funds labeled as participant costs are expended in compliance with the agency's guidelines. (see Financial Procedures Manual Sec. 3)

5.8 Initiating no cost extension

Most granting agencies require approximately four to six months to process a request for an extension of time with funds. A "no cost" extension can usually be granted if requested at least ten working days before the current expiration date. The Grants Accounting Manager should be contacted to initiate a no cost extension. (see Financial Procedures Manual Sec. 3)

5.9 Documenting cost share

Any cost sharing must be approved by manager of the budget from which cost sharing funds will be drawn before the proposal is submitted. The PI/PD must provide documentation of where the funding is coming from; this can be in the form of a commitment letter. Upon award, Grants Accounting transfers and tracks cost shared funds.

For Federal awards, under OMB Uniform Guidance §200.306, to be considered as cost sharing, an expenditure must meet all of the following criteria:
- Be verifiable from the official University records
- Not be used as cost sharing for any other sponsored program
- Be necessary and reasonable for accomplishment of the project or program objectives
- Allowable under the applicable Uniform Guidance cost principles as direct costs
- Be incurred during the effective dates of the grant
- Not paid by the federal government under another award
- Are provided for in the approved budget when required by the federal awarding agency and conform to other provisions of the Uniform Guidance

5.10 Monitoring expenditures

The Grants Accounting Specialist distributes monthly Organization Status Reports to the PI/PD by the 20th of each month. In addition, real time detailed budget information may be accessed through the Banner system. Please contact the Grants Accounting Staff if you have any questions or need additional information. Project accounts should be reviewed monthly by the PI/PD to ensure expenditures are within the grant guidelines. (see Financial Procedures Manual Sec. 3)

5.11 Overseeing subcontracts

The University of the Incarnate Word is responsible for the programmatic and financial monitoring of its subrecipients. When a third-party organization will perform a portion of a UIW sponsored project, the terms of its relations with UIW will be documented in and governed by a subcontract agreement. Subcontracts which provide substantial programmatic contribution to the project require specific approval from the sponsor.

At the post-award phase, monitoring of subrecipients includes the following:
- The subcontractor must submit an audit letter, any grant audits, and must disclose any audit findings
- A subcontract agreement will be executed with subreceipients billed monthly
- In accordance with OMB Uniform Guidance §200.331 (b) monitoring includes a risk analysis of subrecipient compliance with Federal statutes, regulations, and the terms and conditions of the subaward.

5.12 Hiring and appointments

Any positions that will result from the sponsored project must be coordinated through the Human Resources department. Grants Accounting reviews and approves all personnel action forms for employees paid by a grant.

5.13 Time and effort reporting

Time and Effort Reports must be completed for all individuals with grant-funded salaries. These reports must be submitted by the end of each semester to the Grants Accounting Office and must be approved by the supervisor and the PI/PD. (see Financial Procedures Manual Sec. 3)

Due dates for time and effort reporting are:
- Summer – Due August 31
- Fall – Due January 31
- Spring – Due May 31

5.14 Principal Investigator/Project Director (PI/PD) Transfers

When a PI/PD intends to relocate to a new institution with an awarded project, it is the PI/PD's responsibility to obtain permission from the sponsor to transfer the award before submitting a request to UIW for the relinquishment of that award. As awards are issued to UIW, UIW has the ultimate authority to determine if the award is retained or relinquished to the PI/PD's new institution.

PI/PD Transfer into UIW

If a PI/PD transfers into UIW it is the PI/PD's responsibility to obtain permission from both the sponsor and institution where the grant is active to transfer the award to UIW. If permission is granted the PI/PD must submit the budget, list of incoming equipment, and should consider an F&A waiver if the former institution's F&A rate is lower.

PI/PD Transfer out of UIW

If a PI/PD transfers to another institution and wants to transfer the sponsored project then the PI/PD must first notify the agency and request to the transfer the grant. If the request is approved by both the agency and University then the project will be treated as a close out:
- Prepare a relinquishing or other sponsor-required forms to transfer award
- Prepare a list of equipment to be transferred to the new institution
- Make sure all required final reports are prepared and submitted
- Make sure all outstanding invoices have been paid in full
- Make sure all final invoices have been received and sub-awards are closed out
- Make sure the agency closes out the award

If the grant stays with the University, then a new PI/PD must be instated and a request for the new PI/PD must be sent to the agency.

Equipment Transfers

In some cases, a PI/PD may requests to transfer equipment purchased with external funds to a new institution. Such requests will be handled on a case-by-case basis, taking the following considerations into account:

- If equipment was purchased under Federal funds, the government can require equipment purchased to be transferred if the award is still active (see §200.313 in OMB Uniform Guidance)
- If the PI/PD transfers and cannot take the grant and there is no other PI/PD to take over the project, the University or agency can keep the equipment unless they choose to reject. The University can dispose of it or can sell the equipment if the agency approves. Equipment over $5,000 must have approval from the agency.

Absence of or Change of PI

If a PI/PD plans to be away from the project for more than three months, arrangements for oversight of the project (a substitute PI/PD) should be sent to the agency for approval.

5.15 Change in Scope of Work or Amount of PI/PD Effort

A significant change in the scope of work or amount of effort spent on a project by the PI/PD usually requires prior approval by the funding agency. It is recommended that the PI/PD advise the funding agency's program officer, the Office of Research Development, and Grants Accounting of any changes in scope or amount of effort.

5.16 Financial and Technical Reporting

The PI/PD is responsible for regularly monitoring the budget. Every six months the PI/PD must review all transactions, especially encumbrances and pending invoices, to settle any unpaid expenses.

The Grants Accounting Manager works with the PI/PD to prepare financial reports as required by the grant or contract and files them in a timely manner. Reporting schedules vary by agency; both the PI/PD and the Grants Accounting office will maintain an up-to-date reporting calendar.

Technical, scientific, and programmatic reports of project performance are the responsibility of the PI/PD.

Copies of all final reports must be submitted to the Office of Research Development. The ORD will maintain files of final reports for institutional evaluation of sponsored projects activity.

5.17 Project close-out process

The Grants Accountant or Grants Accounting Manager provides the close out schedule to the PI/PD. The Grants Accountant reviews grant activity with the PI/PD to ensure that all transactions have been recorded and all invoices have been paid within the project term. For Title IV grants (Financial Aid), the Grants Accounting Staff reconciles financial aid, finance, and Department of Education records. For other grants and contracts, the Grants Accountant reconciles finance and agency records.

The Grants Accounting Manager prepares the final financial report as required by the grant or contract and files it in a timely manner. In addition, for each grant and contract, expenditures, receivables, cash receipts, and agency reports are reconciled. The Grants Accounting staff follows up on final cash draws to ascertain that the University is fully reimbursed or that excess funds are returned. (see Financial Procedures Manual Sec. 3)

Chapter 6: Audits

6.1 Audit Requirements

The OMB Uniform Guidance Subpart F "Audit Requirements" requires an annual audit of the University financial records. Any federal agency can also audit its awards. These audits tend to be efforts to determine whether the UIW is managing grants and contracts in accordance with federal laws and regulations.

Documentation and Record Retention

The federal government has been enforcing audit policies on contracts and grants awarded to universities. Auditors must provide a list of required documentation identifying each transaction to be reviewed. PI/PDs must keep accurate records supporting all sponsored project costs for a minimum of three years after the sponsor accepts the final report. Copies of progress reports, documentation of personnel hired, and time and effort reports must also be maintained.
Some aspects of research activity that commonly appear on federal audit plans may include: cost allowability; cost transfers; timeliness and accuracy of financial reporting; salary/effort reporting; regulatory and research compliance; etc.

Chapter 7: Policies, Forms, and Resources

7.1 University Policies

Financial Procedures Manual (coming soon)
Faculty Handbook
Employee Handbook
IRB Manual

Chapter 8: Glossary of Grants Terminology

Allocable Costs
Costs that benefit a grant or contract.

Allowable Costs
Categories of costs that can be charged to an award, grant, or contract because they are directly related to the particular agreement or project.

Audit
A formal examination of an organization's or individual's financial accounts and/or financial situations. An audit can also be a formal examination of compliance with policies, laws, or regulations.

Award
Awards are given by an agency for a particular project. The different types of awards are *cooperative agreements, contracts*, or *grants*.

Budget
A statement that provides outlined estimated costs under a *grant* or *contract*.

Budget Period
A project timeframe intended for budget or funding purposes. Budget periods are usually one year in length.

Budget Adjustment

Changing the budget by moving funds from one *category* to another.

Close Out

A close out occurs when there is completion of all the necessary procedures and requirements to terminate or complete a project. An example of a close out action is submitting final financial, progress, property and patent reports.

Conflict of Interest

A conflict of interest occurs when an individual has a financial interest or personal connection that affects or has the potential to affect the individual's conduct during the project.

Consortium Agreement

A written agreement and specified terms for a group of collaborative investigators or organizations that support a project.

Continuation Project (Non-competing)

A continuation project is applicable to grants and cooperative agreements where a project is approved for multiple-year funding, but is funded through increments, typically one year at a time. At the end of the initial budget period, progress on the project is assessed. If satisfactory, an award is made for the next budget period, subject to the availability of funds. Therefore, funding increments often the initial award period are referred to as continuation projects. Continuation projects do not compete with new project proposals, and are not subject to peer review beyond the initial project approval.

Contract

A written agreement between the *sponsor* and recipient. Typically, the project and the methods for conducting the project are specified in detail by the sponsor, although some sponsors award contracts in response to unsolicited proposals.

Contract or Grant Officer

A sponsor's designated individual who is officially responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Examples of business management activities are review, negotiation, award, and administration policies.

Cooperative Agreement

An award mechanism in which a sponsor's staff may be actively involved in the proposal preparation, and anticipates having substantial involved in the project activities once the award has been made.

Co-Principal Investigator (Co-PI)
The co-principal investigator is the other primary scholar or researcher involved in conducting the research.

Cost-Reimbursement Type Contract/Grant
A contract or grant in which the sponsor pays the full costs incurred in the conduct of the work, which is up to an agreed amount.

Cost Sharing
Any project cost not borne by the sponsor. Cost-sharing often comes in the form of a financial contribution made by an institution (agreed to by the dean of the college/school) to a project supported primarily by a grant or contract. It can come in the form of cash match or in-kind match. Cash match is an actual cash contribution. In-kind match is a non-cash contribution (e.g., the value of equipment or the value of goods and services directly benefiting the project and specifically identifiable to it). There are three types of cost sharing: mandatory cost sharing; voluntary committed cost sharing; and voluntary uncommitted cost sharing.

- **Mandatory Cost Sharing**
  Cost sharing that is required by a sponsor as a condition of making an award. The requirement is usually expressed in terms of a percentage of the total project cost or as a fixed dollar amount. Mandatory cost sharing must be identified and reported to the sponsor.

- **Voluntary Committed Cost Sharing**
  Cost sharing the university may offer in a proposal to make a proposal competitive or to show the resources necessary to complete a project. The offer becomes a part of the award. Voluntary committed cost sharing must be identified.

- **Voluntary Uncommitted Cost Sharing**
  Cost sharing that is not committed or budgeted for in a sponsored agreement, which need not be tracked or reported to the sponsor. Voluntary uncommitted cost sharing usually results from a cost overrun on a project, or from a researcher's effort which is over and above the effort committed and budgeted for.

Deficit
A financial condition in which expenditures exceed the funds available.

Direct Costs
Costs that can be identified specifically with a particular sponsored project or can be directly assigned with a high degree of accuracy.

Donation

A transfer of equipment, money, goods, services, and property with or without specifications to its use.

Encumbrance

Funds that have been set aside or claimed for projected expenses pending actual expenditure of funds.

Endowment

A fund usually in the form of an income-generating investment, established to provide long-term support for faculty/research positions (i.e. endowed chair).

Expiration Date

The expiration date signifies the end of the performance period, as indicated on the Notice of Grant Award.

Extension

An additional period of time given by the sponsor to an organization for the completion of work on an approved grant or contract. An extension allows previously allocated funds to be spent after the original expiration date.

Facilities and Administrative Costs (F&A Costs)

Costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. *F&A costs* are synonymous with "indirect costs and overhead". "Facilities" is defined as depreciation and use allowances, interest on debt associated with certain buildings, equipment and capital improvement, operation and maintenance expenses, and library expenses. "Administration" is defines as general administration and general expenses, departmental administration, sponsored projects administration, student administration and services and all other types of expenditures not listed specifically under one of the subcategories of Facilities (including cross allocations from other pools).

Final Report

The final report of technical, property, intellectual property or financial report is required by a sponsor to complete a project. This report is typically submitted during the close out process.

Fiscal Year (FY)

A fiscal year is any twelve-month period for which annual accounts are kept. The fiscal year at UIW is June 1st to May 31st.

Fixed-Price (FP) Contract/Grant
A fixed-price contract provides for a set lump sum payment upon satisfactory performance of the terms of the contract.

Fringe Benefits
Employee benefits paid by the employer (examples: FICA, Worker's Compensation, Pension, Insurance, etc.).

Funding Cycle
The period during which a sponsor accepts proposals and awards funding. If a sponsor has standing proposal review committees (or boards) that meet at specified times during the year, application deadlines correspond with those meetings.

Gift
An award that does not involve deliverables or elaborate reporting requirements (although informal reports or verbal communication do further good donor relations). A gift does not require separate accounting, nor does the donor receive detailed financial accounting. A gift may be provided for the stated area of research or activity. No intellectual property rights are provided. A gift does not require the return of unexpended funds, and it has no period of performance.

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

Grant or Contract Officer
A grant or contract officer is a sponsor's designated individual who is officially responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Examples of business management activities are review, negotiation, award, and administration policies.

Human Subjects
Living individuals about whom an investigator conducting research obtains the following:
- (1) data through intervention or interaction with the individual, or
- (2) Identifiable private information.

Intervention includes both physical procedures by which data are gathered (i.e. medical procedures) and manipulations of the subject or the subject's environment that are performed for research purposes. Interaction includes communication or interpersonal contact between

investigator and subject.

Private information includes information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information which has been provided for specific purposes by an individual and which the individual can reasonably expect will not be made public (i.e. a medical record). Private information must be individually identifiable (i.e., the identity of the subject is or may readily be ascertained by the investigator or associated with the information) in order for obtaining the information to constitute research involving human subjects.

Institutional Animal Care and Use Committee (IACUC)
A federally mandated committee, qualified through the experience and expertise of its members, that oversees its institution's animal program, facilities, and procedures.

In-Kind
Contributions (such as equipment or materials) or services of recognized value that are offered in lieu of cash.

Incremental Funding
A method of funding contracts that provides specific spending limits below the total estimated costs.

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

Indirect Costs Rate
The rate, expressed as a percentage of a base amount, established by negotiation with the cognizant federal agency on the basis of the institution's projected costs for the year.

Interim Funding
Authorization to expend funds on a project to a specified limit before the award document has been received from the sponsor.

Investigator-Initiated Proposal
A proposal submitted to a sponsor that is not in response to an RFP, RFA, or a specific program announcement.

Institutionalize
To incorporate into the structure or system of the university.

Institutional Review Board (IRB)
A specially constituted, federally mandated review body established to protect the welfare of human subjects recruited to participate in research activities conducted under the auspices of the institution with which it is affiliated.

Key Personnel
The personnel considered to be of primary importance to the successful conduct of a project. The term usually applies to the Principal Investigator(s), but may extend to other senior members of the project staff.

Limited Submission
A limited submission occurs when a sponsoring agency limits the number of proposals an institution may submit for a given funding opportunity.

Matching Grant
A grant that requires a specified portion of the cost of a supported item of equipment or project be obtained from other sources. The required match may be more or less than the amount of the grant. Some matching grants require that the additional funds be obtained from sources the recipient organization. Many matching grants are paid in installments, the payments coinciding with the attainment of pre-specified levels of additional funding. Matching grants are very common in the sciences, especially for equipment. They are standard practice in some government agencies.

Memorandum of Understanding (MOU)
An instrument used when two or more agencies enter into a joint project in which each agency contributes its own resources, or in which there is not an exchange of goods or services between agencies.

Misconduct in Science
Fabrication, plagiarism, or other practices that seriously deviate from those are commonly accepted within the specific community for proposing, conducting, or reporting research. It does not include honest error or honest differences in interpretations or judgements of data.

Mission
A sponsor's stated purpose, which is designed to address a specified set of programs. Almost all federal research agencies are designated as mission agencies.

Modification
A document that modifies any aspect of an existing award. Examples include, but are not limited to a change in PI or an approval of a carry-forward request.

Modified Total Direct Costs (MTDC)
MTDC is the base to which F&A (indirect costs) rates are applied. This means that all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each sub-award.

No Cost Extension
An extension of the period of performance beyond the expiration end date of the award established in the terms. Extensions are sometimes needed to allow the principal investigator to finish a project. No additional funding is provided by the sponsor.

Notice of Grant Award
Formal notification from the *sponsor* that an award is offered in response to an application submitted.

Office of Management and Budget (OMB) Circulars
Instructions or information issued by OMB to Federal agencies.

Pre-Proposal
A brief informal description of a project and estimated budget. The pre-proposal is sometimes submitted to determine the interest of a potential sponsor prior to submission of a formal proposal and are often submitted to the sponsor by the PI. A pre-proposal is also known as a preliminary, initial or Phase I proposal. Pre-proposals that are binding require institutional approval.

Principal Investigator (PI)
The individual responsible for the conduct of research or other activity described in the proposal for an award.

Prior Approval
Written approval by the sponsor's authorized official evidencing prior consent. Prior approval is required to significantly change aspects of the program from those originally proposed and approved, as specified by the sponsor.

Program Announcement
A document describing a research opportunity from a funding agency. It may describe new or expanded interest in a particular extramural program, or it may be a reminder of a continuing

interest in an extramural program.

Program/Project Officer
An individual designated by a sponsor as responsible for the technical, scientific, and/or programmatic aspects of a particular award. A program/project officer serves as the sponsor's counterpart to the principal investigator or project director. He or she deals with the grantee or contractor organization staff to assure programmatic progress. He or she is typically not authorized to change the terms of the award - these actions require an award modification executed by the Grant or Contract Officer.

Progress Report
Scheduled reports often required by a sponsor, summarizing progress to date on the research, finances or other aspects of the project.

Project Period
The period established in the award document during which sponsorship begins and ends. The project period may consist of one or more budget periods.

Proposal
An application for funding that contains all the information necessary to describe a project's plans, staff capabilities, and the funds requested. Formal proposals are developed by a principal investigator and require institutional approval and submission.

Reasonable Costs
A cost is reasonable if in its nature and amount, it does not exceed that which a reasonable person would pay in the same or similar circumstances for the same item.

Re-budget
The act of amending a budget by moving funds from one category or line item to another; also called Budget Adjustment.

Request for Applications (RFA)
Announcements that indicate the availability to funds for a topic specific to a sponsor. Proposals submitted in response to RFAs generally result in the award of a grant. Specific grant announcement may be published in the Federal Register and/or specific sponsor publications.

Request for Proposals (RFP)
A request by a sponsor for proposals for a given objective.

Revision
A modified and resubmitted request for funding for a project that was previously not funded

either because it was denied by sponsor or withdrawn by the principal investigator.

Scope of Work
The description of the work to be performed on a project.

Senior Personnel
Professional personnel who are responsible for the scientific or technical direction of project.

Small Grant
A special type of award, often limited to a beginning researcher. Typically, such an award may be obtained for one year only.

Sponsor
The organization that funds a project via award of a contract, grant or cooperative agreement, or other agreement.

Sponsored Agreement
Any grant, contract, or other agreement between the institution and a sponsor.

Stipend
A payment made to an individual under a fellowship or training grant in accordance with pre-established levels. A stipend provides for the individual's living expenses during the period of training.

Subcontract
A subcontract or sub-award is a formal agreement between the University of the Incarnate Word and a sub recipient under a sponsored program. It is a document written under the authority of, and consistent with the terms and conditions of an award that transfers a portion of the research or substantive effort of the prime award to another institution or organization.

Supplemental (Rebudgeting or Modification) Proposal
A request to the sponsor for additional funds for an ongoing project during the previously approved performance period. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.

Terms of Award
All legal requirements imposed on an agreement by the sponsor, whether by statute, regulation, or terms in the award document. The terms of an agreement may include both standard and special provisions that are considered necessary to protect the recipient's and sponsor's interests.

Total Direct Costs (TDC)
The total of all direct costs of a project

Total Project Costs
The total allowable direct and indirect costs incurred by an organization to carry out an approved project.

Unallowable Costs
Those expenses which are not reimbursable under the terms and conditions of federally sponsored agreements and/or those specifically identified as unallowable in the Uniform Guidance.

Unrestricted Funds
Monies with no requirements or restrictions as to use or disposition. Grants, contracts, and cooperative agreements are considered to be restricted funds, while gifts are usually considered unrestricted funds.

Unsolicited Proposals
A proposal submitted to a sponsor that is not in response to an RFP, RFA, or program announcement.

References for Glossary
- Massachusetts Institute of Technology's Office of Sponsored Programs Glossary website: http://osp.mit.edu/help-and-training/glossary
- California State University's Research & Sponsored Projects Terminology website: http://www.fullerton.edu/research/resource_library/terminology.php
- Glossary of Research Administration Terms for UC Berkeley website: http://www.spo.berkeley.edu/guide/glossary.html#g