



# **SPONSORED PROGRAM POLICY AND PROCEDURES MANUAL**

## **Title: Administration of Grants and Contracts in Support of Sponsored Projects and Research Policy**

**Policy Abstract:** This document provides an overview of the responsibilities for preparation and submission of grant and contract proposals to sponsoring agencies and the post-award administration of sponsored agreements.

**Responsible Office:** Office of Sponsored Programs

**Official:** VPAA, Director of Sponsored Programs, Office of Business and Finance

**Contact(s):** Office of Sponsored Programs

**Applies to:** This policy applies to any MILES faculty, staff, or organization seeking or awarded an externally funded project, whether federal or non-federal in source, on behalf of MILES.

**Effective Date:** October 19, 2020

**Revision Date(s):** N/A

**Introduction and Background:** Research and other extramural funding from outside organizations is an important financial resource to the College. In order to maintain and grow this type of funding, the College must administer grants and contracts in an appropriate manner consistent with federal regulations and the terms and conditions of the agreements.

**Purpose:** This policy establishes the requirements and parameters for the College's administration of grants and contracts, application procedures, and responsibilities of component offices.

**Applicable Regulations:** Other College policy, state and federal law, sponsor restrictions, and sponsored programs' regulations (including federal OMB circulars Uniform Code 2 CFR 200).

**Policy Statement:** A sponsored program is an award from an external source (the "sponsor") for an agreed upon purpose with sufficient custodial responsibility to warrant unique administrative accountability. It is established by an agreement, usually called a contract, cooperative agreement, grant, purchase order, or other document decided upon between the College and the sponsor.

Sponsored programs are undertaken, in accordance with the College's mission, to augment institutional resources to enhance the College's research and educational programming and to facilitate the ability of faculty members, staff members, and students to develop and achieve their goals in educational programming, research, and service delivery through successful competition for external funding.

Effective grants and contracts administration requires collaboration between the faculty and staff members submitting the application and the support service areas responsible for oversight of the agreement once it is awarded to the College.

**Responsibilities:**

Office of the Vice President of Academic Affairs: The Office of the VPAA has responsibility for approval, oversight and general policies concerning research and sponsored programs and acts along with the faculty as an advocate and spokesperson for the College research community. The Office of Sponsored Programs serves under the direction of the Office of the Vice President of Institutional Advancement.

Office of Finance: The Office of Finance, Vice President for Finance/ Chief Financial Officer, is responsible for fiscal management policies governing Miles College's sponsored programs. The Vice President for Finance/Chief Financial Officer is the signatory authority who may approve and execute contracts and agreements on behalf of the College. The Office of Finance provides institutional oversight and guidance with regard to federal cost accounting standards, indirect costs, and compliance with federal effort reporting and audit requirements.

Office of Sponsored Programs: Sponsored programs administration at Miles College is a partnership forged between the College faculty, administrators, and departments. The Office of Sponsored Programs facilitates the operation of this cooperative network of stakeholders by providing a spectrum of support services to the faculty researcher or project director.

The Office of Sponsored Programs assists faculty and staff in obtaining external funding to support their creative and scholarly activities in support of the instructional mission of the College. Accordingly, the Office of Sponsored Programs plays a role in support of the College in the fulfillment of its research, instructional, and service missions. The Office of Sponsored Programs assists departments, faculty, and staff members in the preparation of proposals, review of proposals, negotiation of agreements, and administration of awards. The Office of Sponsored Programs is Miles College's Authorized Organizational Representative to submit proposals to external entities for financial support in the form of a contract, grant, or agreement upon approval of both the VP

Academic Affairs and the Chief Financial Officer (Institutional Signatory Authority), the latter of whom has the authority to commit the College in the event an award is made in accordance with grant and contract submission and acceptance.

The Office of Sponsored Programs has a primary responsibility to ensure that grant and contract agreements protect the College's interest and integrity and uphold the institutional mission and goals to support research, scholarship, and other College priorities.

Principal Investigator (PI)/Project Director (PD): Although, in most grants and contracts, the College is legally responsible to the sponsor as the recipient of a grant or contract, the Principal Investigator (PI)/Project Director (PD) is accountable for the proper fiscal management and conduct of the project. This includes managing the project within funding limitations and all of the terms of the award, assuring that the sponsor is notified when significant conditions related to project status change, and ensuring that all programmatic reporting requirements are met in a timely fashion. While responsibility for the day-to-day management of project finances may be delegated to administrative or other staff, accountability for compliance with federal requirements, College policies, and sponsor requirements ultimately rests with the PI/PD. Similarly, PI/PDs have primary responsibility for planning and carrying out the preparation and submission of proposals for external support. Although PIs may work with others in the proposal development process, they are ultimately responsible for the quality and academic integrity of the proposal, and for understanding and complying with all Miles College's academic and fiscal management policies for managing external support.

**Details:**

Pre-Award/Proposal Development: The faculty, staff member, or department seeking funding, with the consultation of the department chair or director, will submit an Intent to Submit form to the Office of Sponsored Programs for institutional approval prior to the commencement of proposal writing and well in advance of the proposal due date. Approval criteria include compatibility with the College's mission, department staffing, programs, and institutional support commitments. The PI/PD will establish an appropriate budget for the project or program, complete the Grantor requirements and gain final approval, evidenced by a completed Proposal Internal Approval Form, to submit the proposal to the granting agency. The Office of Sponsored Programs will work with appropriate parties to research, prepare, and submit the application in accordance with the Grantor's requirements and will inform relevant parties, including College leadership, of the Grantor's response to the application and of receipt of payment.

Contracts, grants, research agreements, and sponsored-award documents are legal instruments that bind the parties to the stated terms. Therefore, state and federal laws as well as Miles College policies and regulations must be followed when preparing, accepting,

signing, and executing documents related to sponsored programs. All proposals, whether new or continuing, must be approved by appropriate College administrators. This is accomplished using the Proposal Internal Approval Form.

The Office of Sponsored Programs is responsible for assuring that all proposals and awards are consistent with sponsor requirements and with Miles College's academic and fiscal policies. In carrying out this responsibility, the Office of Sponsored Programs coordinates internal reviews where necessary and seeks required approval of the VPAA and the Chief Financial Officer, who is the signatory authority who may execute contracts and agreements on behalf of the College.

During the proposal preparation and review process, Office of Sponsored Programs administrators coordinate with the PI/PD to:

- receive and process the Intent to Submit (Extramurally Funded Project) form which, upon approval, officially begins the pre-award process;
- provide guidance as needed to PI/PDs and others in the preparation of budgets and other sponsor required forms;
- check the final application for completeness and conformity with all sponsor requirements;
- review the proposed budget for cost/allowable activity, reasonableness, application of correct indirect cost rates, and the appropriateness of any cost sharing or contributed effort;
- review and negotiate all proposed research contracts and subcontracts;
- review direct cost and indirect cost calculations;
- check the Proposal Internal Approval Form to ensure necessary approvals, to include VPAA and Office of Sponsored Program approvals, and completion of all regulatory and grantor compliance requirements;
- ensure that compliance with the Institutional Review Board, where applicable, has been met prior to submission.

Post-Award: All funds received for sponsored programs are under the fiscal control of the College. These funds must be receipted and disbursed in accordance with College policy, state and federal law, and sponsored programs' regulations (including federal Uniform Code 2 CFR 200).

Upon receipt of award, the PI/PD must ensure that the research or project commitments are accomplished in accordance with the contract agreement, project, and reporting schedule.

Project Administration: The Office of Sponsored Programs is responsible for providing guidance for and facilitating actions requiring formal submission to a sponsor or subcontractor. The Office of Sponsored Programs also assures that all sponsor requirements relating

to reporting and closeout are met. The Office of Finance provides oversight and collaborates with the Office of Sponsored Programs to assist the PI/PD in re-budgeting and other post-award administrative activities in accordance with sponsoring agency guidelines.

The Office of Sponsored Programs provides timely and accurate financial information and reports on sponsored project expenditures and commitments to sponsors, the PI, and appropriate administrators as required.

The Office of Sponsored Programs and the Office of Finance work closely with PIs/PDs to provide processing of post-award activities ensuring compliance and consistency with overall fiscal management. The Office of Finance provides oversight with regard to sponsored program accounting and financial management functions, time and effort certifications, indirect cost rate calculation and negotiations, coordination of the annual audit conducted in accordance with Subpart F of the Office of Management and Budget (OMB) Uniform Guidance 2 CFR 200 (formerly the OMB Circular A-133 audit), and periodic agency audits and the creation and implementation of related policies and business processes.

**Conduct and Management of Award:** The Principal Investigator/Project Director is responsible for all actions required to manage and complete the programmatic aspects of the sponsored project, including performance of subcontracts and compliance with interim and final technical reporting. The PI/PD is also responsible for the management of the award budget and expenditures in accordance with the sponsor's requirements. This includes attesting that all expenditures are allocable, allowable and reasonable at the time expenditures are requested, as well as monitoring the status of grant accounts to prevent overdrafts and incorrect charges.

### **Definitions:**

**Contract:** A mechanism for procuring a product or service with specific obligations for both sponsor and recipient. Typically, a research topic and the methods for conducting the research are specified in detail by the sponsor, although some sponsors award contracts in response to unsolicited proposals. A contract is a legally binding document.

**Cooperative Agreement:** An award similar to a grant, but in which the sponsor's staff may be actively involved in proposal preparation and anticipates having substantial involvement in research activities after the award has been made.

**Facilities and Administrative Costs (F&A):** 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. Facilities and administrative costs are synonymous with indirect costs.

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

**Principal Investigator/Project Director:** The individual with the responsibility for conducting the research or other activity described in a proposal for an award. The terms "principal investigator" or "project director" may be used interchangeably in accordance to the agency's program language.

**Proposal:** A formal written description concerning the conduct of research, training or technical assistance with the support of an external sponsor. The proposal represents an offer by the College to perform the activities specified and contains all information necessary to describe project plans, staff capabilities, and funds requested. The College's review and approval process assures compliance with both sponsor and College policies.

**Sponsored Programs:** Programs or projects that are conducted by faculty member(s) and/or administrative staff member(s) and are supported-fully or in part-by external restricted funding awarded to the College. Sponsored programs may support research, instruction, or service. In sponsored programs, the College has obligations to the funder in accordance with the terms of a proposal or agreement.

**Sponsor/Funding Agency:** Federal, state, or private agencies external to the College who provide support for a program or project at the College.

**References:**

Intent to Submit (Extramurally Funded Project) Form

Proposal Internal Approval Form

## **Title: Sponsored Programs Indirect Cost Recovery and Distribution Policy**

**Policy Abstract:** This policy establishes guidelines for the recovery, distribution, and use of reimbursements of Indirect Costs (IDC), also known as Facilities and Administrative Costs (F&A), from externally funded grants, contracts, and cooperative agreements, in accordance with the U.S. Office of Management and Budget Uniform Guidance 2 CFR 200.

**Responsible Office:** Office of Sponsored Programs

**Officials:** VPAA's Office, Office of Sponsored Programs, Office of Business and Finance

**Contacts(s):** Office of Sponsored Programs

**Applies to:** This policy applies to any MILES faculty, staff, and organization with an externally funded project, whether federal or non-federal in source, on behalf of MILES.

**Effective Date:** October 19, 2020

**Revision Date(s):**

**Introduction and Background:** Miles College (MILES) encourages faculty and staff to seek external funding for research, scholarship, and improvements to the facilities. Funding which allows for the recovery of F&A or Facilities and Administrative (also commonly referred to as Indirect Costs or Overhead Costs) reduces the burden of maintaining research at the College that is borne by the units incurring overhead costs, through the use of both Operations and Maintenance (O&M) funds and Facilities and Administrative (F&A) charges. Recovered indirect costs have the added benefit of increasing available funds for other activities such as publishing, student research projects, and research-related personnel and equipment. The maximum F&A amount that can be charged to a federally-sponsored project is negotiated with and is based on the total amount of funds spent by the College to support research. This same maximum rate is then also applied to other sponsored research when allowed.

**Purpose:** This policy and related procedures are intended to distribute indirect costs generated from sponsored projects. Indirect costs are the general support expenses related to College operations that cannot be specifically attributed to a particular project. Indirect costs represent overhead expenses incurred during the normal implementation of externally funded projects.



When a funder allows indirect costs to be claimed, indirect costs must be included in the associated budget proposal for the grant application at the current negotiated indirect cost rate for federal grants or at the maximum in which the grantor permits.

**Applicable Regulations:**

This policy has been established to meet the compliance standards set forth in Office of Management and Budget (OMB) Uniform Guidance 2 CFR 200, “Cost Principles for Educational Institutions.” These require that all costs incurred for the same purpose, in like circumstances, are treated only as either direct costs or F&A/indirect costs.

**Policy Statement:** It is the policy of Miles College to request the approved federal Facilities and Administrative Costs (F&A) rate on all federal grants and/or contract proposals. Many foundations also allow F&A costs to be added to grants, and the allowed rate for each specific foundation or corporation should be requested.

**Details:** F&A Cost Distribution

“Indirect cost” funding recovered from grants and contracts will be distributed as follows:

% of Indirect

General Fund 50%

Office of the Vice President of Academic Affairs 20%

Principal Investigator 10%

Department(s) of PI/Co-PIs 10%

Office of Sponsored Programs 10%

The first call for distribution of any remaining funds will be to the General Fund.

When multiple PIs or co-PIs are involved in a sponsored program, indirect costs returned are based upon a default distribution of the 10% allocable to the PI as follows, unless differently negotiated among the PIs and co-PIs:

Default % Default %

Project Credit for PI Project Credit for each Co-PI

PI with One (1) Co-PI 67% 33%

PI with Two (2) Co-PIs 50% 25%

PI with Three (3) Co-PIs 40% 20%

PI with Four (4) Co-PIs 30% 17.5%

PI with Five (5) Co-PIs 30% 14%

**Recovered F&A Acceptable Uses:** Acceptable uses of recovered F&A provide the funds will be distributed as indicated above according to the following procedures:

*General Fund:* Funds allocated to the general fund will help defray overhead expenses including utilities, custodial services, equipment/building depreciation, and business office expenses.

*Office of the Vice President of Academic Affairs:* Funds allocated to the VPAA's office will be used at the discretion of the VPAA to support research initiatives, professional development activities, and travel for faculty and staff.

*Principal Investigator:* Funds allocated to the principal investigator will be used at the discretion of the investigator for professional research and related items as travel, student stipends, and equipment repair or replacement.

*Office of Sponsored Programs:* Funds allocated to the Office of Sponsored Programs will be used to support external grant-seeking, may be used to provide grant writing support, seed research activities, or to fund professional development activities and travel for grant seeking and grant writing training.

*Distribution:* The funds will be distributed when the indirect cost funds are received by the College from the funder, according to the specific grant agreement. Typically, this occurs on a quarterly basis and/or at the end of the grant period.

## **Definitions:**

*Indirect Costs/Facilities and Administrative Costs (F&A):* For many grants and contracts, this is the amount that a granting agency allows the institution to recover for general costs of supporting the programs.

*Principal Investigator/Project Director:* A person, typically a faculty member, who takes a lead position in the research, attests that identified space, personnel, services and facilities are available to accomplish the work and agrees to put forth the best effort to accomplish the work described in the proposal.

*Total Direct Costs:* The base used to calculate the F&A rate. Miles College's rate currently is taken on all direct costs associated with the grant or contract funding.

*Recovered Indirect Costs:* Indirect funds that have been collected from prior awards and contracts.

## **References**

Office of Management and Budget (OMB) Uniform Guidance 2 CFR 200, "Cost Principles for Educational Institutions."

## **Title: Sponsored Programs Salary and Fringe Benefit Policy for Reimbursement Projects**

**Policy Abstract:** It is the policy of Miles College to recover direct costs of sponsored programs to the maximum extent possible, consistent with sponsor policies, the mission of the College, and the proper conduct of the sponsored programs. If the professional responsibilities of a Principal Investigator/Project Director (PI/PD) must allow time to be spent in carrying out a sponsored program and the College incurs additional costs to maintain its programs, it is expected that appropriate portions of salary costs will be recovered. When the effort of a PI/PD in a sponsored program is activity expected as part of that individual's academic or staff related responsibilities, such participation does not reflect an increased cost to the College. That portion of a PI/PD's salary representing time devoted to the program may be considered the College's contribution to a project of mutual interest and cost shared. When possible, some portion of the cost of this participation should be recovered from the funding source, since such recovery expands the campus resource base and its ability to support further research or related programs. The College administration weighs carefully factors such

as the competitiveness of the proposal and the availability of campus resources in making final approval decisions on apportioning salary recovery on sponsored programs.

**Responsible Office:** Office of Sponsored Programs

**Official:** VPAA, Chief Financial Officer, Office of Sponsored Programs

**Contact(s):** Office of Sponsored Programs

**Applies to:** This policy applies to any MILES employee who expends time and effort on an externally funded program, whether federal or non-federal in source, on behalf of MILES.

**Effective Date:** October 19, 2020

**Revision Date(s):**

**Introduction and Background:** The salaries and associated fringe benefits of Miles College employees who perform services on sponsored programs are most often reimbursed by the sponsor. Reimbursement is calculated to ensure that compensation is made solely for work performed on the sponsored program. Miles College is implementing this policy regarding employee salaries charged to sponsored programs to ensure that the salary recovery from sponsored programs is commensurate with the effort approved by the sponsor and actually expended on the project.

**Purpose:** The purpose of this policy is to provide guidance on charging compensation costs to sponsored programs to comply with federal and other sponsor regulations, College policy, and to promote consistency.

**Applicable Regulations:** The Uniform Guidance Subpart E 200.430, containing the federal regulatory requirements for internal controls over certifying time expended on sponsored programs, and 2 CFR 200, the U.S. government grant accounting policies.

**Policy Statement:** Miles College complies with federal requirements for external funding, Office of Management and Budget (OMB) Uniform Guidance 2 CFR 200, Cost Principles for Educational Institutions for all federally sponsored programs. Because the federal government, as a primary sponsor of research and other scholarly activities, requires uniformity in applying the cost principles, MILES extends the cost policies of the federal government to all sponsored programs, regardless of sponsor type.

**Details:**

Compensation from Sponsored Programs: Academic Year Effort: Costs are to be charged to sponsored projects during the period in which the effort is expended. PI/PDs performing work on sponsored projects during the academic year should ensure that the appropriate amount of funds have been set aside in the approved award budget for such activity during the academic year. PI/PDs may not receive more than their regular annual salary as a result of participation in sponsored programs during the academic year. This is in accordance with OMB Uniform Guidance 2 CFR 200 which states "In no event will charges to sponsored agreements, irrespective of the basis of computation, exceed the proportionate share of the base salary for that period."

Some sponsors will reimburse the College for a portion of a faculty or staff member's academic year salary when the sponsored project is carried out during the academic year. Such direct costs are expected to be recovered on behalf of MILES. This does not increase the faculty or staff member's salary, but generally helps the institution recover a portion of the salary expenses that are allocable to the sponsored project. This is commonly referred to as a "buy-out" of the faculty or staff member's time by the grant (sometimes taking the form of a course or duty reassignment to complete the work of the project). Salary replacement funds provided by grants are returned to the Office of the VPAA to support instruction and academic research.

Course or duty reassignments related to sponsored programs, where applicable, are only permitted upon prior approval of the College administration and agreement with the sponsor.

PI/PDs are paid during the months in which sponsored program work occurs.

Compensation from Sponsored Programs: Nine-Month Employees and Summer Effort: An employee on a nine-month contract may be paid summer salary (supplemental pay over and above the nine-month academic year salary) for effort contributed to a sponsored program during the three-month summer period. Charges are based on the same monthly base rate of pay as during the academic year. Summer salary chargeable to grants and contracts is limited to that effort approved and actually expended on the project. Employees receiving three months of summer support (maximum allowable) from a sponsored program must factor the entire three summer months into the work of the grant. Accordingly, an employee on a nine-month contract may be paid one-twelfth of his/her prior academic year salary for one summer month of sponsored program activity, given that nine-month employees are compensated over a 12- month period at MILES.

Compensation from Sponsored Programs: 12-Month Faculty, Administrators, and Staff: Twelve-month employees performing work on sponsored programs are generally not eligible to receive pay beyond their regular compensation. In rare instances, additional compensation is permitted where work meets the federal criteria outlined in the Uniform Guidance 2 CFR 200 Cost Principles of Educational Institutions - Compensation for Personnel Services. Under this federal policy, work must be clearly distinct from normal duties and occur outside of normal work hours or during a period for which the individual has used accrued leave during the period for which supplemental pay is requested.

Federal Policy: Uniform Guidance 2 CFR 200 (Cost Principles of Educational Institutions - Compensation for Personnel Services) states: “Since intra-university consulting is assumed to be undertaken as a university obligation requiring no compensation in addition to full-time base salary, the principle also applies to faculty members who function as consultants or otherwise contribute to a sponsored agreement conducted by another faculty member of the same institution. In unusual cases where consulting is across departmental lines or involves a separate or remote operation, and the work performed by the consultant is in addition to his/her regular departmental load, any charges for such work representing additional compensation above the institutional base salary are allowable provided that such consulting arrangements are specifically provided for in the agreement or provided in writing by the sponsoring agency.” An employee providing consulting services within their primary department is ineligible for additional compensation (Uniform Guidance 2 CFR 200). An employee who is an investigator on a sponsored program cannot be compensated for intra-college consulting on that project.

Requests made according to the Uniform Guidance 2 CFR 200 (1) Cost Principles of Educational Institutions - Compensation for Personnel Services must be approved by the appropriate College administrator in consultation with the Office of Sponsored Programs. In addition, 12-month employee PI/PDs may benefit from limited discretion over a portion of indirect dollars returned under the College's Sponsored Program Indirect Cost Recovery and Distribution Policy.

Administrative Support Costs Charged to Sponsored Programs: Because administrative support is designated under the Uniform Guidance 2 CFR 200 as being part of the indirect costs, administrative support salaries should not be directly charged to federal grants (supplemental or otherwise). PI/PDs with extraordinary administrative support needs in connection with a grant should consult the appropriate College administrator prior to proposal submission regarding the use of indirect cost funds returned under the College's Sponsored Program Indirect Cost Recovery and Distribution Policy.

Fringe Benefits: Miles College recovers the appropriate funds needed to cover the cost of employee fringe benefit programs by applying fringe benefit rates relative to time and effort expended toward the sponsored program. Recovery of fringe benefit costs from grant or contract funding organizations is based on the current fiscal year's approved fringe benefit rates.

**References:**

MILES Sponsored Program Indirect Cost Recovery and Distribution Policy.

MILES Sponsored Programs Effort Allocation and Compensation Policy

MILES Sponsored Programs Time and Effort Certification Form

Subpart 200.430 of the federal government's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"

2 CFR 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

**Title: Sponsored Programs Effort Allocation and Compensation**

**Policy Abstract:** This document provides an overview of the responsibilities for calculating time and effort allocation and compensation and aids in the preparation and submission of time and effort reporting to the Office of Sponsored Programs and sponsoring agencies. It also serves to clearly differentiate and account for compensation for time and effort allocated toward grant funded activity, as sourced from the sponsor, and time and effort expended toward other institutional duties as a proportion of 100% total work time and effort.

**Responsible Office:** Office of Sponsored Programs

**Officials:** Vice President of Academic Affairs Office, Office of Business and Finance, Office of Sponsored Programs

**Contacts(s):** Office of Sponsored Programs

**Applies to:** This policy applies to any MILES faculty, staff, students, and related organization employees (i.e., sub-recipients) who work on and are compensated by an externally funded project, whether federal or non-federal in source, on behalf of MILES.

**Effective Date:** October 19, 2020

**Revision Date(s):**

**Introduction and Background:** Federal agencies and non-federal sponsors expect to pay only for the portion of an employee's effort that is devoted to an externally funded project. 2 CFR 200 of the federal government's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" requires that institutional recipients of federal awards:

- Ensure that salaries charged to federal awards are allowable, allocable to a given project, reasonable, and consistent with the College's other labor and salary practices;
- Calculate salary charges to federal grants based on the individual's current institutional base salary (IBS), and ensure that such charges do not exceed the proportionate share of the IBS for the period during which the individual worked on the grant(s);
- Maintain a system of adequate internal controls and documentation for charging salaries to, and certifying effort on, sponsored projects; and
- Establish a consistent written definition of work covered by IBS which is specific enough to determine conclusively when work beyond that level has occurred.

Because federal agencies require consistency and uniform application of policies to all faculty, staff, and student employees who work on federal awards, these practices and policies apply equally to sponsored awards from non-federal sources.

**Purpose:** MILES receives funds to complete projects and research from external sources, including the federal government. The U.S. government has developed grant accounting policies (2 CFR 200, "The Uniform Guidance"), which are often followed by other funding sources. These policies require that personnel costs be documented in a manner that shows they are accurate, allowable, and properly allocable to the grant. In addition, documentation must reflect all activities for which the employee is compensated, and total compensation cannot exceed 100% of the institutional base salary for each employee. Failure to comply with these standards could have significant impact on MILES. Non-compliance can result in disallowed salary and benefits expenditures, associated decreases in



the recovery of facilities and administration (F&A) costs, penalties, fines and other legal action, damage to MILES's reputation, and impairment of ability to act as a subcontractor on awards held by other institutions.

**Applicable Regulations:**

The Uniform Guidance Subpart E 200.430, containing the federal regulatory requirements for internal controls over certifying time expended on sponsored projects, and 2 CFR 200, the U.S. government grant accounting policies, and the institution regularly evaluates such agreements. (*Cooperative academic arrangements*)

**Policy Statement:** Miles College monitors and documents efforts expended on externally funded projects, whether federal or non-federal in source, in compliance with "The Uniform Guidance" (2 CFR 200) requirements. All project directors and principal investigators for such projects ("PD/PIs") are required to certify both their effort and that of other persons active on such projects led or supervised by PD/PIs.

All MILES effort reporting is completed after-the-fact and as a percentage of an employee's total compensated activity in accordance with 2 CFR 200.430. The effort commitment from the project proposal and award document, the reported effort, and the employee's MILES salary and wages (e.g., annual or academic year salary, and summer stipend as applicable), will serve as the basis for calculation and verification. Adjustments in compensation will be made, as necessary, in compliance with the federal regulations.

**Details:** MILES effort reporting will occur semi-annually by completing the Sponsored Programs Time and Effort Reporting Form. Semi-annual effort reporting is required for all externally funded projects, whether federal or nonfederal in source, in accordance with 2 CFR 200.430. Reports should each reflect effort commitment for the periods of July 1 –December 31 and January 1-June 30. Reports must be signed and submitted to the Office of Sponsored Programs within 15 calendar days after the conclusion of each reporting period.

**PD/PI Responsibilities in Effort Reporting:** Faculty and staff who serve as a PD/PI on an externally funded project, whether federal or nonfederal in source, accept responsibility to the sponsor and MILES for stewardship of the project and associated resources. This responsibility includes, but is not limited to:

- Reviewing the award documents upon receipt to confirm that the levels of effort and compensation have been properly represented;

- Directing and monitoring activity on the project in a manner that includes awareness of the time commitments by the project personnel;
- Completing the semi-annual Sponsored Programs Time and Effort Reporting Form, whether work was completed on the project during each aforementioned time period or not;
- Certifying effort of grant project personnel by signing the applicable effort reporting forms;
- Seeing that all effort reporting is completed and submitted to the appropriate MILES offices by the deadlines listed in this policy;
- Identifying when and where effort committed to projects should be adjusted and working with MILES personnel to make the necessary modifications; and
- Charging to the grant effort dedicated to grant activity as a proportion of base salary and total expended time and effort. Work dedicated to grant activity both differs from and complements effort related to other College duties and therefore should be adequately expressed as allocable funds in the grant proposal. Formula: other effort (%) + grant related effort (%)= total effort (100%).

**Office of Sponsored Programs and Office of Finance Responsibilities:** The Office of Sponsored Programs and the Office of Finance will collaborate to verify, report on, and archive effort-reporting materials.

The Office of Sponsored Programs will be responsible for:

- Collecting effort reporting forms for all persons working on externally funded projects;
- Maintaining this policy on effort reporting in compliance with federal regulations and informing MILES personnel of the same;
- Answering questions regarding policies, procedures, and funder regulations;
- Facilitating timely and accurate effort reporting;
- Reviewing any appropriate documents and forms;
- Facilitating conversations with representatives of funding agencies;
- Seeking approval for appropriate designees of a PD/PI in effort reporting;
- Reviewing effort reporting documentation for completion, accuracy, and compliance with funder regulations;
- Maintaining the records that verify and reports that certify effort on externally funded projects;
- Responding to requests for effort reporting information; and

- Modifying effort reporting records and informing funders of changes as necessary.

The Office of Finance will be responsible for:

- Working with the Office of Sponsored Programs to provide any accounting records required, including but not limited to budgetary information, invoices, receipting, and payroll reports.
- Assisting in the reallocation of effort and compensation, as needed.

## **References**

2 CFR 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” and Subpart 200.430 of the federal government’s “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”,

Sponsored Programs Time and Effort Reporting Form

**INTENT TO SUBMIT (Extramural Sponsored Project)** The goal of the Intent to Submit form is to inform the College and gain required approvals from all appropriate individuals of intent to submit a grant or contract proposal to an external agency. The form will also allow the Office of Sponsored Programs to provide grant and budget development assistance to developers/authors of proposals for external funding. Completion and submission of this form are required prior to proposal development seeking external project funding. To file the form, or if you have any questions regarding the content of it, please contact the Office of Sponsored Programs at 205.929.4310 or mbolden@miles.edu. (For individual, non-institutionally binding proposals of \$10,000 or under, completion of Part A, the PI/PD's signature and disclosures, and the signatures of the VP of Academic Affairs and Director of Sponsored Programs on Part E only are required).

**PART A: GENERAL INFORMATION**

**Type of Proposal:** NEW CONTINUATION RENEWAL SUPPLEMENTAL REVISION / RESUBMISSION

**Additional Attributes:** GRANT CONTRACT SUBCONTRACT FELLOWSHIP COOPERATIVE AGREEMENT

**Check this box only if you intend to submit an individual, non-institutionally binding proposal in an amount of \$10,000 or under:**

**Grant Submission Due Date:** [Click here to enter text.](#) **Abstract attached:**  YES  NO

**Principal Investigator/Project Director (PI/PD):** [Click here to enter text.](#) **Department:** [Click here to enter text.](#) **Email:** [Click here to enter text.](#)

**Co-PI/PD:** [Click here to enter text.](#) **Department:** [Click here to enter text.](#) **Email:** [Click here to enter text.](#)

**Co-PI/PD:** [Click here to enter text.](#) **Department:** [Click here to enter text.](#) **Email:** [Click here to enter text.](#)

**Please indicate affiliation(s) of any non-MILES employee co-PI/PDs.** [Click here to enter text.](#)

**Title of Proposal (Tentative):** [Click here to enter text.](#)

**Funding Agency:** [Click here to enter text](#) **CFDA# (if applicable):** [Click here to enter text](#) **Expected Begin Date:** [Click here to enter text](#) **Expected End Date:** [Click here to enter text](#)

**PART B: BUDGET DETAILS**

**Amount of funding requested:** [Click here to enter text.](#) **Does this proposal involve cost sharing or matching funds?** YES NO

**Does this proposal involve subcontracts?**  YES  NO **If YES, with whom:** [Click here to enter text.](#) **If YES, is MILES the lead institution?**  YES  NO

**PART C: PROJECT DETAILS**

**Will additional or repurposed space be required for this project?**  YES  NO **If so, please explain** [Click here to enter text.](#)

**Will Information Technology support be required for this project?**  YES  NO **If so, please explain** [Click here to enter text.](#)

**Will the project be undertaken entirely on campus?**  YES  NO **If NO, please explain where else activities will occur:** [Click here to enter text.](#)

Will human beings be used as subjects in this research?  YES  NO

Will animals be used as subjects in this research?  YES  NO

**PART D: PERSONNEL COMMITMENTS**

Will this proposal request support for positions not already established within the College?  YES  NO If YES, please attach information detailing position(s), sources of proposed support during the term of the project and the Miles College commitment at the close of the project.

Will student workers be included in this proposal?  YES  NO Will this proposal include student research experiences?  YES  NO

**PART E: DISCLOSURES AND SIGNATURES**

For each PI/PD and Co-PI/PD, check one option only.

I confirm and certify that:

A. No significant financial interests related to this proposal exist as determined by the Miles College Conflict of Interest Policy and Statement.

B. A financial conflict of interest related to this proposal exists and will be disclosed. Following Federal requirements, I understand that the disclosure is to be submitted before the proposal can be submitted. I also understand that no funds can be expended if an award is made as a result of this proposal until all identified conflicts have been institutionally managed or eliminated.

A  B PI/PD Name: Click here to enter text.

A  B Co-PI/PD Name: Click here to enter text.

A  B Co-PI/PD Name: Click here to enter text.

I have received the approval of the Institutional Review Board (IRB) (if applicable).  YES  NO  NOT APPLICABLE

\_\_\_\_\_  
Signature of Principal Investigator / Project Director  
Date Click here to enter text.

*VPAA, VP Institutional Advancement and the Office of Sponsored Programs signature are required.*  
The undersigned have reviewed and approved this Intent to Submit the extramural sponsored project proposal:

\_\_\_\_\_  
Signature of the Vice President for Academic Affairs (required)  
Date Click here to enter text.

\_\_\_\_\_  
Signature of the Director of Sponsored Programs (required)  
Date Click here to enter text.

\_\_\_\_\_  
Signature of the Vice President for Institutional  
Advancement (required)  
Date Click here to enter text.

