STANDARD OPERATING PROCEDURES AND BEST PRACTICES FOR GRANT AND CONTRACT ADMINISTRATION

Policy and Procedures Manual for Grant and Contract Administration, Developed by Kevin Mills, Director of Grant and Contract Administration at East Carolina University’s Center for Health Disparities
East Carolina University
Brody School of Medicine

CENTER FOR HEALTH DISPARITIES

STANDARD OPERATING PROCEDURES AND BEST PRACTICES
FOR DEPARTMENTAL GRANT AND CONTRACT ADMINISTRATION

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Grant Conceptualization

1. **Notice of Submission.** Upon making the determination to submit a proposal, notify your Department and Center Chairs, Department Grant Administrator, College Grant Administrator, and Sponsored Programs Grant Officer. This should be done as early as possible in order to comply with the University Proposal Timelines that follow.

2. **University Submission Timeline.** The OSP Timeline for submission is as follows: Please note that there are differing timelines for Single College and Multiple College proposals (see below).

   **SINGLE COLLEGE PROPOSALS**
   - Involve only personnel and/or facilities within a single college at ECU.
   - 3-6 Weeks prior to proposal deadline
   - The PI should notify their departmental research administrator (DRA) and/or their Office of Sponsored Programs (OSP) liaison of their interest in a funding opportunity as soon as a proposal submission appears likely. This notice should include:
     - Anticipated submission date
     - Link to sponsor guideline or instructions
     - Names of potential collaborators
   - 15-20 working days prior to proposal deadline
   - The PI (working with their DRA and/or OSP liaison) should prepare and route a RAMSeS proposal within their department and college. This package should include:
     * Completed RAMSeS Screens [http://www.ecu.edu/osp/ipfhelp.cfm](http://www.ecu.edu/osp/ipfhelp.cfm)
     * Final budget and budget justification uploaded into RAMSeS
     * Draft project narrative uploaded into RAMSeS (check with your College leadership for any unit level requirements)

   *BSOM requires the RAMSeS routing to be at the Brody Grant Office - signed off by department heads - 15 BUSINESS DAYS before the proposal deadline*

   - 3-5 working days prior to proposal deadline
   - The process of routing the RAMSeS proposal should have concluded.
   - The PI should upload a near final copy of the proposal into RAMSeS for review by OSP.
   - If any changes are made to the budget after departmental approval in RAMSeS, the PI should notify their DRA and/or OSP of these changes and upload the revised documents into RAMSeS. Depending on the significance of the revisions, it may be necessary to reroute the RAMSeS proposal.

   **MULTIPLE COLLEGE PROPOSALS**
   - Involve personnel and/or facilities in multiple colleges at ECU.
   - The PI’s college is considered the lead college responsible for managing the proposal process and coordinating with collaborating colleges.
   - 3-6 Weeks prior to proposal deadline
* The PI should notify their DRA and/or their OSP liaison of their interest in a funding opportunity as soon as a proposal submission appears likely. This notice should include:
  * Anticipated submission date
  * Link to sponsor guideline or instructions
  * Names of potential collaborators

15-20 working days prior to proposal deadline
* The PI (working with their DRA and/or OSP liaison) should prepare and route a RAMSeS proposal within their department and college. This package should include:
  * Complete RAMSeS Screens - [http://www.ecu.edu/osp/ipfhelp.cfm](http://www.ecu.edu/osp/ipfhelp.cfm)
  * Final budget and budget justification uploaded into RAMSeS
  * Draft project narrative uploaded into RAMSeS (check with your College leadership for any unit level requirements – have collaborators check with their leadership for unit level requirements in collaborating colleges)

*BSOM requires the RAMSeS routing to be at the Brody Grant Office - signed off by department heads - 15 BUSINESS DAYS before the proposal deadline

5 working days prior to proposal deadline
* The process of routing the RAMSeS proposal should have concluded.
* The PI should upload a near final copy of the proposal into RAMSeS for review by OSP.
* If any changes are made to the budget after departmental approval in RAMSeS, the PI should notify their DRA and/or OSP of these changes ASAP and upload the revised documents into RAMSeS. Depending on the significance of the revisions, it may be necessary to reroute the RAMSeS proposal.

**MULTIPLE INSTITUTION PROPOSALS**
* Involve personnel and/or facilities both within ECU and at institutions or organizations outside of ECU.
* These proposals should follow the same timeline as the Multiple College Proposals above, but PI’s should recognize that establishing formal collaborations with non-ECU institutions requires additional coordination by the Office of Sponsored Programs. Because of this, PI’s should make every effort to provide as much advanced notice as possible.

3. **Sponsor Guidelines.** Be sure to thoroughly read the sponsor’s guidelines because they have specific rules which are unique to the particular grant for which you or your PI is applying. Maximum allowable budget requests, disallowed costs, salary caps, PI effort requirements, sponsor budget/budget justification layout requirements, cost share requirements, and F&A caps are just a few examples of items which can be found in the sponsor guidelines.

4. **Pre-Proposals.**
   A. **University Authorized Pre-Proposals:**
Grant Conceptualization

Any document or electronic submission that requires any of the following must receive University review and approvals through RAMSeS prior to submission to the sponsor:

1) Specific budget figures, or
2) Commitments of personnel, facilities, and/or other resources, or
3) Requires a University authorized signature.

Note: even if the pre-proposal only provides a cost share estimate or bottom line figure, an OSP budget spreadsheet must accompany the proposal routing in RAMSES and approvals received from the department/center/and/or college providing the cost share. These types of authorized pre-proposals require approvals via RAMSES, to the Office of Sponsored Programs for review and approval prior to leaving the University.

B. University Unauthorized Pre-Proposals:
   Pre-proposals may, however, be sent to potential sponsors without prior review or approvals only under the following conditions:
   - No itemized budget is provided; however, it is acceptable to discuss approximate needs of the project (i.e., graduate support, faculty time, equipment needs, etc.). An estimated total cost as a lump-sum figure can be provided. It should be clear to the potential sponsor that the amount quoted is only an estimate and should in no way be considered a firm quote, and
   - No college resources are being committed, i.e., personnel, facilities, etc., and
   - Does not require a University authorized signature.
   - Unauthorized pre-proposal submissions should only ever be a notification of interest to submit a full proposal at a later date on behalf of the University.

C. Foundation and Corporate Pre-Proposals: Contact the Office of Corporate and Foundation Relations to determine if it is necessary for them to pre-review the pre-proposal prior to submission.
OMB Circular A-21 establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions. The principles deal with the subject of cost determination, and make no attempt to identify the circumstances or dictate the extent of agency and institutional participation in the financing of a particular project. The principles are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law. Agencies are not expected to place additional restrictions on individual items of cost. Provision for profit or other increment above cost is outside the scope of this Circular.

All Federal agencies that sponsor research and development, training, and other work at educational institutions must apply the provisions of this Circular in determining the costs incurred for such work. The principles must also be used as a guide in the pricing of fixed price or lump sum agreements.

The full text of OMB Circular A-21 is located at the following link. Consult A-21 whenever there is a question about charging an expense to a federal award.

http://www.whitehouse.gov/omb/circulars_a021_2004

1. **Allowable Costs.** Allowable costs must be reasonable, allocable, must be treated consistently, and must conform to any limitation or exclusion. Unallowable costs include alcohol, entertainment, and lobbying. A-21 Section J specifies which costs are allowable and unallowable as both direct and indirect costs.

2. **Cost Accounting Standards.** Cost Accounting Standards (CAS) require the following: consistency in estimating, accumulating, and reporting costs; consistency in allocating costs incurred for the same purpose; accounting for unallowable costs; a cost accounting period (fiscal year); and a disclosure statement.

3. **Allocability.** To determine allocability, answer the following questions:
   - Are the costs assignable to a specific cost objective in accordance with relative benefit received?
   - Are the costs incurred solely to advance the work under the sponsored project?
   - Where multiple projects benefit, can reasonable proportions be assigned?
   - Is the cost necessary and of benefit to the specific project charged?

4. **Direct Costs.** In general, the following costs should always be treated as direct costs when developing a budget for a sponsored project:
   - Salaries of faculty, technical staff, research assistants, and consultants
   - Laboratory/scientific supplies
   - Animals and animal care
   - Equipment
   - Travel costs
   - Postage for surveys
5. **Indirect Cost Rates.** Direct costs are those that can be directly associated with a particular sponsored project, an instructional activity, or any other institutional activity. Indirect (Facilities & Administrative) costs are those that are incurred for common or joint objectives and cannot be specifically identified with a particular sponsored project, instructional activity, or institutional activity.

- Section D.1 of A-21 states: "Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. Where an institution treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution."

In general, the following costs should always be treated as indirect costs when developing a budget for a sponsored project:

- Salaries of administrative and clerical staff
- Office Supplies (including general purpose postage)
- Local telephone calls
- Memberships
- Current F&A rates are as follow:
  - On-Campus Research 47.5%
  - Off-Campus Research (Adj) 27.7%
  - Off-Campus Research 26.0%
  - On-Campus Instruction 50.0%
  - Off-Campus Instruction 26.0%
  - On-Campus Other 44.5%
  - Off-Campus Other 26.0%

6. **Effort Reporting.** Effort Reporting requirements demand a system to provide a reasonable basis for distributing salary charges among direct and indirect activities. ECU uses an after-the-fact effort reporting system known as ERS.

7. **A-21 Exceptions.** The PI must fill out an A-21 exemption form and submit it to his/her chair, then to the Associate Dean for approval, prior to incurring costs. If a cost was incurred prior to approval, the A-21 exemption form should be completed and approved within 30 days of incurring the cost.

- The A-21 Cost Exemption Approval Form is located here: [http://www.ecu.edu/cs-acad/grants/upload/FORM-A21EXCEPTION.docx](http://www.ecu.edu/cs-acad/grants/upload/FORM-A21EXCEPTION.docx)

8. **A-21 Exemption Approval Best Practice.**
   - **BEST PRACTICE:** Approval prior to incurring cost or within 30 days of cost incurred.
   - **STANDARD:** Approval 60 days of cost incurred.
   - **MAXIMUM:** Approval 90 days of cost incurred or prior to final FSR/Invoice; whichever is first. 30 days from OGC notification of discovery or prior to final FSR/Invoice; whichever is first.
   - **ACTION:** Costs may be disallowed - cannot be charged to sponsored project.
9. **Non-Compliance.** Non-compliance with the standards provided in A-21 can lead to disallowed costs, reduction in funding, termination of award, additional compliance requirements, sanctions, suspension, debarment, and criminal penalties.
Budget Development

1. **Determining F&A Rate.** The budget should include ECU’s full applicable F&A rate unless the sponsor restricts the F&A rate in a published policy. If the sponsor has a written F&A policy, use the sponsor’s allowable F&A rate in the budget and attach the sponsor’s published F&A policy in RAMSES prior to the routing and approval process. No F&A waiver is required for this.

In the event the PI wishes to waive all or part of the F&A collectable from the sponsor, which is strongly discouraged, the PI should complete the “PI Request for Indirect Cost Exemption” form. Refer to Appendix A for a copy of the form. The completed form with the PI and Department Chair’s signatures should be scanned via email to the Brody Grant’s Office (Andrew McKinney or Angela Robinson) to attain signature of the Dean. Once the Dean’s signature is attained, the Brody Grant’s Office will scan via email the form to the applicable OSP Officer for them to attain the Vice Chancellor’s signature. The RGS-Vice Chancellor’s Office should be added on the APPROVING DEPTS screen in RAMSES so the submission will route to the office for approval.

* Never offer a sponsor the option to not pay F&A.

All proposals, quotes, and estimates for service should include our full F&A rate. Any negotiations with a sponsor should be handled by OSP.

In the event our sponsor tells us they are restricting our F&A rate but they do not have a published policy, the “Sponsor Request for Indirect Cost Exemption” form should be completed. Refer to the Appendix B for a copy of the form. The completed form with the sponsor’s signature should be scanned via email to the applicable OSP Officer, while cc’ing the Brody Grant’s Office (Andrew McKinney or Angela Robinson), for them to attain the Vice Chancellor’s signature. Also, the RGS-Vice Chancellor’s Office should be added on the APPROVING DEPTS screen in RAMSeS so the submission will route to that office for approval in RAMSeS. Special Note: ECU should only be in contact with our direct sponsor if we are a subcontract and our direct sponsor is submitting an application to a prime sponsor. Our direct sponsor would be the correct organization to complete the form, not the prime.

ECU’s F&A policy can be found at the following link:


Refer to ECU’s F&A Rate Agreement to select the correct F&A rate/base and decide if an F&A waiver is necessary.

- Current F&A rates are as follow:
  - On-Campus Research 47.5%
  - Off-Campus Research (Adj) 27.7%
  - Off-Campus Research 26.0%
  - On-Campus Instruction 50.0%
  - Off-Campus Instruction 26.0%
  - On-Campus Other 44.5%
  - Off-Campus Other 26.0%
2. **OSP Spreadsheet.** The budget development process should start with the OSP spreadsheet in order to get the most accurate representation of your actual costs. Salaries, fringe benefits, indirect costs, etc are hard to accurately calculate without the OSP budget tool. Once the OSP budget is complete, the sponsor budget and budget justification can be created based on the OSP budget. Benefit rates are always changing and OSP constantly makes revisions to improve the OSP budget spreadsheet, so make sure to download a new OSP budget spreadsheet every time you start a new submission. The most current version of the OSP spreadsheet can be found at the following link:


If you have questions about completing the spreadsheet, contact your Grant Administrator or Sponsored Programs Grant Officer for assistance. Here follows some simple rules to follow:

i. **Start Tab**
   a. **RAMSeS Proposal #:** Enter the RAMSeS Proposal Number after one has been generated.
   b. **PI Name:** Enter the Lead Principle Investigator’s Name.
   c. **Sponsor:** Enter the Sponsor’s Name to whom we are submitting our proposal. If ECU is a subcontractor, enter the name of the prime applicant as our sponsor.
   d. **Proposal Title:** Enter the Proposal Title as it will appear in the final application. The title should match the title entered in RAMSeS and the application package.
   e. **Budget Creation Date:** Enter the date that the budget was finalized.
   f. **Initial Fiscal Year:** Enter the FY in which the project will begin. This choice will affect fringe benefit, F&A, and inflation calculations performed by the spreadsheet.
   g. **Project Dates:** Enter the expected start and end dates for the project.
   h. **Annual Inflation Date:** Set to default at 3%. If this is changed for any reason, please add a note in RAMSeS on the Submission Notes page indicating why this change was made.
   i. **F&A Rate:** Set to default at our on-campus research rate of 47.5%. If your project is mostly off-campus, or isn’t a research project, select the appropriate rate. If you are not certain which rate to select, contact your Grant Administrator or OSP Grant Officer to assist you with choosing the most appropriate rate. If the sponsor’s guidelines impose a certain F&A rate, change the rate accordingly and attach a copy of the sponsor’s guidelines in RAMSeS.
   j. **F&A Base:** Set to default as MTDC. This should be changed to TDC if the sponsor limits F&A to a rate below our negotiated rate.
   k. **NIH Salary Cap:** Default set to yes. If the sponsor is not NIH, change to no.

ii. **Personnel Tab**
   a. Enter the name of each employee in the appropriate section. It is important that they are placed in the correct category of the spreadsheet to ensure the correct fringe rates are calculated.
b. Contract Type: Select Contract Type for EPA Employees and Graduate Students. This selection will also affect the calculation of fringe rates.

c. # Months: Enter the number of months the person will work on the project. This selection does not affect percent effort.
   - Faculty will generally work 4.5 months for one semester, 9 months for 2 semesters, or 12 months if they have a 12 month contract.
   - If the faculty is working during the summer months and they are 9 month employees, they need to be added to the “EPA Summer Compensation” section.

d. Base Salary: Enter the person’s annual base salary. This is not how much you want to pay them; it is how much they would earn in a year working full time at 100% effort for 9 or 12 months.
   - If the project begins in the next fiscal year, inflate the annual salary of all personnel by 4%.

e. % Effort Funded: This is the amount of time a person will spend on a particular activity during a period of time. Individual effort is expressed as a percentage of the total amount of time spent on work-related activities (instruction, research, patient care, administration, etc.) for which the University compensates an individual.
   - Once you enter the percent effort in the first column, all subsequent years will default to that level. The subsequent years can be manually changed. If the project isn’t going to last for 5 years, simply zero out the years not needed.

iii. Expenses & Summary Tab
a. Salary and Fringe amounts default from the Personnel Tab.

b. Enter other direct costs in the appropriate row. Information can only be entered in boxes that have blue text. Items that are exempt from F&A are listed near the bottom of the spreadsheet and must be entered in these categories to ensure F&A is properly calculated.
   - Supplies should be entered in rows 20-28
   - Travel should be entered in rows 31-32
   - Other Direct Costs should be entered in rows 35-51
   - Subcontracts should be entered in the Subcontract Tab
   - Items exempt from F&A should be entered in rows 59-67
     - Tuition and Fees for PhD students should automatically calculate based on the information selected on the Personnel page.
     - Zero out fees for PhD students if the Prime Sponsor is the Federal Government.

iv. Subcontractor Tab
a. Enter the name of each subcontractor. Enter the budget amount for direct costs and for F&A for each subcontractor for each year of the project.

v. Match Personnel Tab
a. This section must be completed if you are committing personnel to the project that are not being paid by the sponsor.
• Individuals whose salary exceeds the NIH salary cap must also be included here. Simply enter the amount of their salary that goes over the salary cap and enter the same months and percentages as indicated on the Personnel Page.
• Example: Professor Jones makes $190,000 per year. On the Personnel page, her salary should be listed as $181,500 (the current salary cap) with 12 months at 25% effort. On the Match Personnel page, her salary should be listed as $8,500 (the amount exceeding the salary cap) with 12 months at 25% effort.

vi. **Match Summary Tab**
   a. This section must be completed if you are committing university resources to the project in any quantifiable way.

vii. **Accounts Tab**
   a. If any amounts are included on either the Match Personnel Tab or the Match Summary Tab, you must provide a fund number to indicate where those resources are being committed. Contact your Grant Administrator for Fund Numbers. Note that you cannot match one federal grant against another. You can’t match any grant against another without permission from the sponsor of both grants.

viii. **NIH Modular Tab**
   a. This page is informative only. It is a tool for helping you determine if your budget complies with the NIH modular budget limits.

ix. **GoalSeek Tab**
   a. GoalSeek is an Excel tool that can assist you with making calculations. For example, if you know a person’s salary and how much you want to pay them, GoalSeek can calculate how much effort they should commit to the project to fall within your budget restrictions.

x. **Vars Tab**
   a. This page includes all of the variables used to make the calculations throughout the rest of the worksheet. These are locked and can only be changed by OSP Staff.

3. **Personnel Salaries**. Look in BANNER INB (PEISALH) to find an individual’s salary. Remember to remove stipends from the base salary. Stipends are coded beginning with an S.
4. **Salary Inflation.** Remember to manually add 4 percent to your first year base salaries when the start date of the project is in the next fiscal year. The new fiscal year begins on July 1\textsuperscript{st} of each year. This applies to ALL submissions unless the sponsor restricts this practice, which would be very rare. The purpose of the inflation factor is to maximize flexibility and to assure that sufficient funds will be available in the event there is an overall or individual salary increase. If it is necessary to waive the first year salary inflation, add a RAMSeS note stating your intent and reasoning for doing this in the RAMSeS note section prior to the routing and approval process.
5. **Annual inflation.** Submissions should use the OSP spreadsheet’s auto generated 3 percent year-to-year inflation unless the sponsor has other guidelines. You can change the year-to-year inflation on the start tab of the OSP budget spreadsheet. If it is wished to waive the year-to-year salary inflation, add a note stating your intent and reasoning for doing this in RAMSeS prior to the routing and approval process.

6. **Cost-Share Documentation.** Whenever ECU will be providing reportable or non-reportable match, this cost-share needs to be shown on the match tabs of the OSP budget spreadsheet. DO NOT list non-reportable cost-share in the RAMSeS “Cost Sharing & Cash Matching” section. DO list reportable cost share in the RAMSeS “Cost Sharing & Cash Matching” section with a FOAP provided. The reportable cost share and respective FOAP needs to be added in RAMSeS prior to the routing the proposal.

   Mandatory cost share is required by the sponsor while voluntary cost share is not required. While any type of cost share should be kept to a minimum, voluntary reportable cost share is the type we try to avoid the most. Some examples of how to turn voluntary reportable cost share into voluntary non-reportable are below:

   - **Instead of this:** Dr. John Smith will be responsible for the overall execution of the experimental plan. His 10% effort on the project will be contributed by the college.
   - **Use this:** Dr. John Smith will be responsible for the overall execution of the experimental plan. No salary support is being requested for Dr. Smith.

   - **Instead of this:** The PI will be contributing funds from other sources for use of [equipment name] to ensure that this scope of work can be performed on the proposed budget.
   - **Use this:** The PI will have access to additional resources, such as [equipment name], to ensure the successful execution of this scope of work.

   *Qualify the match; don’t quantify the match.*

7. **Undergraduate Pay.** Undergraduate students are paid $10.00 per hour. A full-time student is allowed to work 20 hours per week. There are 14 weeks per semester.

8. **Graduate Student Salary.**
   i. **Masters Students**
a. Masters student base salary is $12,500. If the project starts in the next fiscal year, the salary should be increased by 4% to $13,000.

ii. PhD Students
   a. PhD Student base salary is $25,000. If the project starts in the next fiscal year, the salary should be increased by 4% to $26,000.

9. PhD Student Health Insurance. It is required that insurance be requested for PhD students working on a project. Insurance will automatically be budgeted on the OSP budget as long as the "PhD" option is selected in the Graduate Students section.

10. PhD Student Tuition and Fees. It is required that tuition be requested in the budget for PhD students on all submissions when allowed by the sponsor. The following link will take you to the tuition and fee schedule: [http://www.ecu.edu/cashier/tufee.cfm](http://www.ecu.edu/cashier/tufee.cfm).

   Be sure to check the most current rates each time you put tuition on a budget. Brody PhD students use the Main Campus tuition and fee schedule. The Brody School of Medicine tuition and fees schedule is for MD students. As shown below, only in-state tuition can be requested on the tuition and fee schedule. Federal and state grant funds cannot be billed fees. Fees are included in the tuition amount that automatically populates on the OSP budget spreadsheet so be sure to override the tuition amount if you are applying to a federal or state agency. Manually add 3% year-to-year inflation on tuition.
11. Postdoctoral Stipends. Postdocs are paid in accordance with NIH approved stipend levels. These amounts can be determined by referencing the chart located at http://grants.nih.gov/grants/guide/notice-files/NOT-OD-12-033.html.

12. Sponsor Budget and Justification. The OSP budget spreadsheet is an internal budget development tool and should not be sent to the sponsor. There should be a separate sponsor budget and budget justification attached in RAMSeS that match your OSP spreadsheet.

All sponsor budgets and budget justifications must match. Check, double check, and triple check to make sure your budgets and budget justifications match before sending through your RAMSeS submission for approval.

13. Subcontractor Documentation. When subcontractors are included in a budget, it is very important their paperwork (including their budget, budget justification, scope of work, Biosketches, and Institutional Letters of Commitment) be attached in RAMSeS for review. If NIH is the prime, our subcontractor will need to complete 398 form page 1, 4, 5, and the checklist page as their budget. The 398 forms can be found at the following link: http://grants.nih.gov/grants/funding/phs398/phs398.html. Form page 1 requests some of ECU’s information. Refer to the following link to OSP’s “Quick Facts” webpage to retrieve any unknown information: http://www.ecu.edu/cs-acad/osp/quickfacts.cfm.

14. NIH Person Months. NIH and many other sponsors request effort be presented in person months rather than percent efforts. Refer to the sponsor’s guidelines to determine the way they want effort presented. The following is a link to NIH’s policy and explanation of person months: http://grants.nih.gov/grants/policy/person_months_faq.htm.

15. R&R vs Modular Budget for NIH. Some NIH applications request a simplified modular budget in which an itemized list of your budget items are not required in the sponsor budget or budget justification. However, an OSP budget is still needed to help determine the personnel costs, F&A base, F&A, and if the project can be done with the funding allowed should the project be awarded. With modular budgets, the sponsor budget only requests the total directs minus consortium F&A (in $25,000 increments) and the associated F&A. Modular budgets only require a personnel justification, consortium justification (if there is a subcontract included in the budget), and additional justification (for items not incurring indirect costs such as equipment and tuition). The following is a helpful link with information about how to developing your NIH budget: http://grants.nih.gov/grants/developing_budget.htm.

16. NIH Application Due Dates. NIH submissions have a standard set of application due dates and project start dates for each type of funding mechanism. A chart listing those dates can be found on Appendix G and at the following link: http://grants.nih.gov/grants/funding/submissionschedule.htm.
Proposal Submission Process

1. **Sponsor Deadlines.** Always check to ensure you comply with all deadlines imposed by the sponsor. This includes deadlines for Letters of Intent and Pre-proposals. If we are submitting a subcontract proposal, we must ensure that we submit to the prime applicant early enough to allow them to submit by the sponsor’s deadline. If the proposal is being submitted in hard copy, sufficient time must be provided to allow for the delivery of the proposal to the sponsor.
   - NIH Standard Deadlines are available here: [http://grants.nih.gov/grants/funding/submissionschedule.htm](http://grants.nih.gov/grants/funding/submissionschedule.htm)

2. **Sponsor Protocols/Guidelines.** Always ensure you have thoroughly read and understand the sponsor’s guidelines. If you have any questions regarding any of the sponsor’s requirements, contact OSP immediately. Any contact with the sponsor should be handled by OSP Staff.

3. **Foundations and Corporate Sponsors.** If you are submitting a proposal to a Foundation or a Corporate Sponsor, immediately notify The Office of Corporate and Foundation Relations. The current Director of Corporate and Foundation Relations is Sharon Hamilton. She can be contacted at hamiltons@ecu.edu or by phone at 252-328-9570. Any contact with these sponsors should be handled by her office.

4. **OSP Policies and Procedures.** Due to the ever-changing nature of sponsored programs, the guidelines and policies are routinely updated. For the most up-to-date policies and procedures, always consult the following website: [http://www.ecu.edu/cs-acad/osp/Proposal-Dev.cfm](http://www.ecu.edu/cs-acad/osp/Proposal-Dev.cfm)

5. **Best Practice.** Submit a rough draft of your narrative to the Brody School of Medicine’s Dean of Research 8 weeks prior to the deadline. The Dean’s Office will review it or have it reviewed externally for feedback and suggestions.
1. **PI Responsibilities.** The PI is responsible for carefully reading the sponsor’s protocols, PA/RFA/RFP, and other policies to ensure that all guidelines are followed. The PI is responsible for generating the budget and compiling the required documents into an application package. Various sponsors have different means of transmitting the proposal to the sponsor:

   - **Grants.gov:** The PI is responsible for acquiring the correct application package. Never reuse an old application package from a previous application, even for resubmissions. It is important to ensure the most recent version of the sf-424 is used to ensure it can be successfully transmitted through Grants.gov. Please refer to the Quick Facts section at the end of this manual for information on completing the sf-424.

   - **Fastlane:** The PI must log into Fastlane to create proposals being submitted to NSF. Once the proposal has been created, a PIN # can be created to allow others to login and edit the proposal. Once the proposal is complete, SRO access must be given to allow OSP access to the proposal for submission.

   - **GEMS:** The PI must log into GEMS using their NCID to create the application package. Once the package is complete it must be forwarded to the Grant Officer for final submission to the sponsor.

   - **Hardcopy Submissions:** The PI is responsible for creating and assembling the application package. Institutional signatures and Letters of Institutional Support will be provided by OSP. The PI should let OSP know as early as possible that there is intent to submit a proposal.

2. **Departmental Responsibilities.** If hardcopy submission is required, the department is responsible for shipping fees. The Department Chair is responsible for ensuring that all cost-share and effort commitments are reasonable and feasible.

3. **OSP Responsibilities.** OSP is responsible for reviewing the proposal to ensure it complies with all federal, state, university, and sponsor requirements. They are also responsible for ensuring the appropriate forms and spreadsheets were used to create the proposal. OSP will ensure the appropriate F&A rate has been used for budgeting purposes. OSP will submit electronic applications. For hardcopy applications, OSP will acquire the appropriate signatures and return to the Admin Unit for submission. OSP will also provide a Letter of Institutional Commitment if necessary. OSP will also provide assistance and guidance throughout the entire application process.
RAMSeS

RAMSeS is the official electronic file for every proposal and award within the UNC system. Therefore, everything that is submitted to the sponsor should be uploaded into RAMSeS in the proper section. Having everything in RAMSeS allows anyone to access proposal or award documents from anywhere at any time as needed.

The most common attachments by location are:

a. Proposals Section (Attached by Department)
   - The proposal attachments should have:
     - the proposal as it was submitted to the agency
     - agency guidelines
     - any relevant IRB documents
     - budget information
     - subcontract information
     - relevant communication
     - any other document type that is required by the Sponsor

b. Awards Section (Attached by OSP)
   - Each award should have:
     - the award document that corresponds to it
     - any email or written communication regarding the award
     - award budget revisions
     - Progress reports
     - Amendments or modifications to the award

c. Award Projects (Attached by OSP)
   - Each Award Project shows all the attachments uploaded to each award and proposal associated with the award project.
   - Any No Cost Extension documents
   - Closeout documents
   - Final Reports
   - PI Changes (if applicable)
   - Any other relevant award project information.

It is imperative that documents be loaded into RAMSeS beginning with the proposal submission. Once a proposal is awarded and those documents are uploaded, there is a complete electronic record of attachments that can be accessed from the award project attachment tab.

1. RAMSeS Proposal Creation. Starting a New Proposal:
   i. Login Process: To log into RAMSeS, go to the following webpage and use your Pirate ID Username and Password: http://ecu.myresearchonline.org/ramses
   ii. Start New Proposal: Once you have accessed RAMSeS, click the “Start New Proposal” link in the top left hand corner of the screen in the Proposal Dashboard. This will take you to the Start New Proposal Page of RAMSeS. Your new Proposal ID Number will be in the top left hand corner of the screen beside “Item List”. Your new proposal will not be saved until you complete the Proposal
Start Page. Items with a red asterisk are required fields that must be completed before you can save the proposal.

2. General Information Page.
   i. *Funding Agency: Select in the pop-up window the Agency/Sponsor that will directly fund the research/project at ECU. Generally speaking, this is the Agency/Sponsor whose name will be on the check to ECU or to whom OSP will send invoices. If the Sponsor is not listed, select “Organization Not Listed” and you may type in the name of the Sponsor.
   ii. Funding Opportunity/Sponsor Application Number: (If applicable) enter the alphanumeric number provided by the Sponsor for this proposal.
   iii. *Proposal Guideline URL: (If applicable) enter the web address of the guidelines/instructions associated with the Sponsor’s application. If none available, enter NA.
   iv. Prime Funding Agency: (If Applicable) the Prime Funding Agency applies when ECU receives a subgrant or subcontract from an intermediate funding source. (e.g., NIH awards a grant to Duke and Duke awards a subgrant to ECU. NIH is the Prime Funding Agency and Duke is the Funding Agency.)
   v. *Short Project Name: This may be different than the "Project Title" and is used for tracking purposes.
   vi. *Project Start Date: Please use the calendar to select an initial start date.
   vii. *Project End Date: Please use the calendar to select a project end date.
   viii. *Activity Type/Chess Code: Please select the most appropriate activity type from the drop down list (e.g., Research, Training, and Clinical Trial).
   ix. *Proposal Type (Please select one):
       Supplement: Select if requesting additional new dollars, extending period of performance or requesting a change in the scope of work on an existing award.
       New: Select if you are requesting new dollars NOT associated with an existing contract or grant.
       Non-Competing Continuation/Progress Report: Select if requesting release of dollars previously committed by sponsor/agency for an existing contract/grant or if requesting a no-cost extension to an expiring budget period.
       Renewal (competitive): Select if requesting new dollars for continuation of an existing award to establish a new budget period.
       Resubmission or Amendment: Select if a previously submitted proposal is being reviewed for funding by the sponsor. The submission of a revised request would occur for the following reasons:
           1) Revised Personnel
2) Revised Cost Share
3) Revised Budget

If this proposal does not meet one of these proposal types, please contact the appropriate contract specialist to discuss the specific circumstances.

x. *Award Type: Select the appropriate agreement.

xi. *Will this proposal be submitted electronically to the Sponsor?: Indicate if this proposal is being submitted by some electronic method to the sponsor.

   Select electronic method: Choose one of the following:
   Grants.gov, website, email, other.

   Does the sponsor require a paper copy of this proposal or any part there of? Please indicate if any hard copy documentation is required to be submitted to the sponsor.

xii. *If NIH, is this a RPPR? Please indicate if this proposal is being completed for a RPPR.

xiii. *Award Admin Department (Lead Unit): Select the ECU Department that has the responsibility to manage the contract or grant. This unit will receive all OSP post award information such as monthly financial statements.

xiv. *Primary Contact: The administrator overseeing the project on behalf of the unit (Kevin Mills)

xv. Affiliated Center/Institute: Select other ECU Centers/Institutes that will contribute space, personnel, or equipment to this project.

xvi. *Sponsor Deadline: Enter the date by which the proposal must be received by the Agency/Sponsor. Generally, OSP Officers review proposals in the order in which they are received; however, consideration is given to the sponsor deadline. Proposals should be received by OSP one to two weeks in advance of the sponsor deadline to ensure proper review and timely submission.

xvii. Previous ECU Account Number (6 digits, no hyphen): If this proposal amends, supplements, renews or continues an existing project, provide the most recent ECU account number. This information will assist in proposal review.

xviii. *Title of Project: Include the full title of the proposal which ECU is submitting to the Funding Agency. This title should match the title on the cover letter and face page to the sponsor and the abstract.

xix. Save: Once the page is saved, the screen will change to include an Item List. Please make note of your Proposal Number beside “Item List”. You will now have a list of pages that must be completed before the proposal can be submitted for institutional approval. As you complete each page, a green check mark will appear beside the page.

3. **Subcontractors Page.** If subcontractors are included as part of the proposal, list the subcontractor names and provide the requested information below in the attachments page:
• Statement of Work
• Budget
• Budget Justification
• If NIH, 398 and 2590 face page, budget pages for initial and out-years, budget justification, checklist, and ECU subcontract Commitment letter.
• If NIH is not the Sponsor Agency, an ECU subcontract Commitment Letter.
• Additional information that may be required is 1) the negotiated Indirect Cost Rate Agreement, 2) Representations and Certifications.

4. Personnel Page. Provide the requested information about all individuals involved with this proposal. NOTE: The research team must include all individuals named on the budget, as well as administrative contacts and investigators whose research protocols (human and animal) may be used on the project (if applicable). Do not type in (TBD) or include no-named personnel on this proposal. (See definitions below.)

i. Add Personnel Information: Simply click the Last Name field and a pop-up window will appear to allow you to search the ECU database by last name. Please note - Lead Principal Investigator MUST BE entered first. If the individual cannot be found, select “Person Not Listed” at the bottom of the screen and a window will appear to allow you to add the individual manually. Please provide the person’s Banner Number (if known), first name, last name, and click “Submit”. For each research team member, enter the corresponding phone, email address, department, role (see below), and expected percentage of effort (see below).

* In addition, if an individual holds Dual Appointments they must be entered twice with effort split appropriately between the two units.

ii. Role Definitions:

• Lead Principal Investigator: Every proposal must have one (1) Lead Principal Investigator. This individual is responsible for the technical, regulatory and financial aspects of the project. The Lead PI is typically synonymous with the PI on the Grant application.

• Investigator: This individual is considered to be a primary contributor to the successful conduct of a research project; any person who is responsible for the design, conduct, or reporting of research.

• Principal Investigator: This individual should only be selected if the Sponsor allows for multiple PIs, and must meet all of the criteria for a PI. Other roles that may fall under this designation include: Research Scientist, Research Specialist, Research Associate, or Scholar.

• Postdoctoral Research Associate: This individual has received a doctoral degree and serves on the research project.
• **Fellow:** This individual is a student, pre or post-doc applying for a fellowship or support for dissertation research whose mentor is the Lead Principal Investigator on this proposal.

• **Graduate Research Assistant:** A post baccalaureate student who serves on the project.

• **Clinical Research Coordinator:** This individual has significant responsibility for the conduct of a human subjects study. Responsibilities may include study subject recruitment, arranging subject visits, informed consent, regulatory documents, case report forms, and meeting with study monitors.

• **Project Manager:** An individual is identified in this role on a limited basis such as on program project grants or on a clinical trial.

• **Technical Staff:** This individual performs standardized or routine measurements, analyses or procedures in support of the research project.

• **Undergraduate Student:** This role defines an undergraduate student who does not meet the definition of "Fellow."

• **Administrative Contact:** This individual has proposal view and edit rights, but is not named on the budget (e.g., department contract and grant manager). (add Kevin Mills)

• **Administrative Assistant:** This role is used on a limited basis on eligible funding opportunities, for example, program project or state contracts.

**iii. % Effort:** The individual's total effort on the project. Dually Appointed Faculty must split their effort between their multiple appointments.

**iv. Total Calendar Months:** There are three basic salary (wage) bases: Calendar Year, Academic Year and Summer Term. Here is a breakout for each:

- Academic Year (AY) 9 months
- Summer Term (SM) 3 months
- Calendar Year (CY) 12 months

**v. List of Investigators:** The Lead Principal Investigator and all Principal Investigators will receive an electronic notification to certify their role on this project prior to submission to the Department.

5. **Budget Page.**

   **i. Initial/Current Budget Period**

   - **Begin Date:** The start date for the initial period/first year of the project. Click the graphic next to the field to select the date.
   - **End Date:** The completion date of the initial period/first year of the project.
   - **Direct** (no commas): The estimated direct costs for the first budget year of the project.
- **F&A base** (MTDC): Consists of all salaries and wages, fringe benefits, materials and supplies, services, travel and subcontracts up to $25,000 of each subcontract (regardless of the period covered by the subcontract). F&A base shall exclude *equipment, capital expenditures, and charges for patient care and tuition remission, rental costs of off-site facilities, scholarships, and fellowships, as well as the portion of each subcontract in excess of $25,000. (Reminder: Mandatory in-state tuition for eligible GRAs on research grants must be excluded from the F&A cost base for each budget year.) (*Equipment is defined as an item costing greater than $5,000)

  *For Industry sponsored Clinical Trials, F&A Base consists of all costs, unless sponsor has a policy against F&A on certain charges.

- **F&A Rate**: The F&A rate defaults to the current ECU rate (47.5%), but may be changed by simply clicking “Change Rate”.

- **F&A Amount**: Click “Calculate Amt” to obtain the product of the F&A base and the F&A rate. If necessary, this field may be edited manually.

- **Initial Funds Req**: This field may either be calculated by clicking “Calculate Total” or changed manually.

ii. **Total Period/Total Request**: Enter the corresponding information for the Total Period.

iii. **Cost Sharing or Cash Matching** (initial/current budget period):

  - *Does the proposal include funds or contributions in the form of cost sharing or cash matching?* Please indicate whether this proposal commits ECU, the Department/Institute, and/or a subcontractor to provide cost sharing or cash matching in support of this project.

    *If yes, answer the following question:* Please enter the expected cost share amount and the expected cost share account.

    *If yes, check the appropriate type(s):* Please check all that apply.

    o **Agency Mandated**: Cost sharing which is required either by Federal statute or established by Sponsor policy. The costs are documented and are necessary and reasonable for proper and efficient accomplishment of project objectives.

    o **Voluntary (Mandatory if Awarded)**: Cost sharing which is not required by Federal statute or sponsor policy, or which is in excess of any such stated requirements and is volunteered to substantively demonstrate the collective university commitment to a project.

    NOTE: All cost sharing must be documented in accordance with established criteria. The Lead
Principal Investigator and his/her Department Chair must concur with and commit to any cost shared resources.

- **F&A:** The PI elects to provide cost sharing by charging less than the full indirect cost rate applicable to the project. This type of cost sharing requires F&A rate reduction approval by the Vice Chancellor for Research and Graduate Studies.

- **In-Kind:** Normally encountered in public service-oriented projects involving the contribution of services from outside the University. Such services might be donated by student tutors, private M.D.s, dentists, volunteers, etc., or consist of property donated by non-Federal third parties. Although the University does not pay for such services, these must be documented and should, at a minimum, entail a record of dates and time donated by the individual.

**IMPORTANT:** FAILURE TO MEET OR ADEQUATELY DOCUMENT IN-KIND CONTRIBUTIONS COULD RESULT IN A PRO-RATA PORTION OF UNIVERSITY-INCURRED COST BEING DISALLOWED AND THE CREATION OF A SERIOUS FINANCIAL PROBLEM.

- **Matching:** Involves a University contribution of funds specifically appropriated for and allocated to the project. The allocation and billing of project cost is processed in accordance with the agreement such as 75% Federal and 25% non-Federal.

- **Salary Cap:** A mandatory form of cost sharing whereby a sponsor (typically the NIH) limits the salary payable to a PI. The current salary cap is $181,500. Any cost-shared salary resulting from the salary cap must be documented in the OSP Spreadsheet under the Match Personnel Tab.

- **Other:** Use this field to describe other types of Cost Sharing or Cash Matching.

iv. **Are you requesting the Vice Chancellor for Research and Graduate Studies provide funds to support this proposal?** Please indicate whether this proposal commits ECU (not the Department/Institute) or a subcontractor to provide cost sharing or cash matching in support of this project. If it is an F&A Cost-share, the answer should be “Yes”.

v. **Personnel/Space/Equipment**

- **Do you need additional resources to do this project over and above what is requested in the proposal budget?** If yes, check any that apply, and provide justification for each in the space provided. Also indicate if approvals from your (or other) department(s) have been obtained.
6. **F&A Sharing Page.** Allocation and use of F&A funds will follow College/School/Unit level contributions to the overall F&A rate, in-so-far as possible to determine. The official ECU policy regarding F&A distribution can be found here: [http://www.ecu.edu/cs-acad/grants/upload/POL-Distribution_F-A_Recoveries.pdf](http://www.ecu.edu/cs-acad/grants/upload/POL-Distribution_F-A_Recoveries.pdf)

7. **Conflict of Interest Page.** It is important for the PI to ensure that members of the Research Team are not involved in activities that may impose an actual or perceived conflict of interest as it would relate to the conduct of the research and/or a member's relationship with the Sponsor.

8. **Research Subjects Page.**
   i. **Human Participants:** Select the relevant protocol(s) that are associated with this proposal. The remaining yes/no questions are necessary for IRBs to accurately link research proposals with approved protocol(s).
   If the proposal involves human subjects and no submission to the IRB has been made, indicate:
   - JIT: (Just in Time processing) the review package will be submitted for IRB review once ECU is notified that funding/award is imminent.
   - Not Yet Submitted

   ii. **Animal Subjects:** Select the relevant protocol(s) that are associated with this proposal. The remaining yes/no questions are necessary for the IACUC to accurately link research proposals with approved protocol(s).
   If the proposal involves animal subjects and no submission to the IACUC has been made, indicate:
   - JIT: (Just in Time processing) the review package will be submitted for IACUC review once ECU is notified that funding/award is imminent.
   - Not Yet Submitted

   iii. **Research Materials:** Special ECU clearances may be required if these research materials are used in the sponsored research.

9. **Export Control Page.** Export Control web sites have been created to assist with determining whether compliance issues exist. OSP will assist PIs in assessing the application of such regulations, but primary compliance responsibility will rest with the Lead Principal Investigator of the research. If you have any questions about export control regulations, please contact Hiromi Sanders (252-328-9474 or sandersh@ecu.edu).
   i. Lead Principal Investigators shall determine with OSP input that:
   - any research effected by the Export Control Act complies with its regulations and reporting requirements far enough in advance to obtain an export license, should one be required
   - any change in the scope or addition of new staff may require a re-determination
   - *Do you anticipate sending/transporting anything or receiving anything from outside of the US?

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This applies to both actually exporting or importing equipment or other items or hand-carrying items into or outside of the country.

ii. *Do you anticipate any travel outside the US associated with this project?*
This applies to any member of the research team.

iii. *Will you send your research results to a foreign country or foreign national?*
This applies to unpublished documentation. The term "foreign national" is defined as a person (natural person as well as a corporation, business, association, partnership, society, trust, or any other entity, organization, or group, including government entities) who is not a lawful permanent resident of the United States (i.e. an individual who has not been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws or who is not a protected individual. (A "foreign national" is a person that has not been issued a "green card" by the U.S. government, or who possesses only a student visa)

iv. *Is any member of the research team a foreign national?* See above for definition.

v. *Does this proposal involve carrying out classified research, not to include work with "select agents", on campus or require a security clearance for ECU personnel?* Under United States law, "Biological Select Agents or Toxins" (BSATs) — or simply Select Agents— are bio-agents which have been declared by DHHS or USDA to have the "potential to pose a severe threat to public health and safety". These bio-agents are divided into three broad categories:
- HHS select agents and toxins (affecting humans)
- USDA select agents and toxins (affecting agriculture)
- Overlap select agents and toxins (affecting both)

10. Intellectual Property Page. Management of intellectual property has significant overlap with management of sponsored research. Contractual terms in sponsored research agreements and licensing or material transfer agreements can sometimes conflict. Your answers to these questions will help us speed communication and avoid problems that may delay your project. All questions refer to ECU's Intellectual Property, not that of the Sponsor.

i. Disclosure: Disclosure refers to the submission of a Report of Invention (ROI) to the Office of Technology Transfer. An ROI may lead to the filing of a patent application and may further lead to commercial licensing of the invention, regardless of whether a patent application was filed.

ii. Patent: A patent is a Federal grant based on an invention, which gives the holder the right to exclude others from making, using, or
serving the invention. A patent application gives notice that such rights may arise in the future, however, the right to exclude others begins only when the patent is issued.

- Sponsored research projects may contemplate further development of ECU inventions claimed in a patent or patent application, or patented inventions owned by outside parties may be relevant to the project. Such situations require that OSP take care to address these issues appropriately in the sponsored research agreement.

iii. Transfer Agreement: A transfer agreement can be a Material Transfer Agreement (MTA), academic or research use license, or any other written agreement under which the ECU researcher has obtained the limited right to use something owned by another entity. ECU researchers also share materials with outside parties under an MTA or other forms of research use licenses.

- Should the sponsored research proposal contemplate using materials, data, or software obtained under such an agreement, OSP must take care to avoid conflicting obligations between the transfer agreement and the sponsor of the proposed research.

iv. License: A license is a written agreement whereby the owner of property grants limited rights in that property to another. A commercial license for tangible property (material) or intellectual property typically grants the right to make, use or sell the property.

- If an ECU invention is licensed to a commercial entity and is also to be used or further developed in the proposed research, OSP must take care to avoid granting rights in that invention to the sponsor.

v. Is this proposal an SBIR (Small Business Innovative Research Program)? SBIR is a highly competitive program that encourages small businesses to explore their technological potential and provides the incentive to profit from its commercialization. By including qualified small businesses in the nation's R&D arena, high-tech innovation is stimulated and the United States gains entrepreneurial spirit as it meets its specific research and development needs.

vi. Is this proposal an STTR (Small Business Technology Transfer Program)? STTR is an important small business program that expands funding opportunities in the federal innovation research and development arena. Central to the program is expansion of the public/private sector partnership to include the joint venture opportunities for small business and the nation's premier nonprofit research institutions. STTR's most important role is to foster the innovation necessary to meet the nation's scientific and technological challenges in the 21st century.

11. Community Engagement Page. All sponsored programs provide benefits in the sense of institutional support, employment, training of students, and
the economic multiplier effect (e.g., university, employee, student, and visitor spending). However, these questions address direct engagement with North Carolina citizens beyond the immediate university community.

12. Locations of Budget Expenditures Page. If all of the work is being done on campus, only complete the On-Campus section. The total percentage for all four sections combined cannot exceed 100%.

i. **On-Campus Locations.** Please select the specific campus location(s) where research will be conducted. Please be as precise as possible.

ii. **Out-of-State Locations:** Please select the state(s) in which sponsored activities will occur. More than one state can be selected or all states may be selected.

iii. **In-State County Locations:** Please select the county(ies) in which sponsored activities will occur. More than one county can be selected or all counties may be selected.

iv. **Out-of-Country Locations:** Please select the country(ies) where sponsored activities will occur.


i. **CIP Code.** Please select a CIP code (Science Code) that describes the type of research contained in this proposal: The CIP is a taxonomic coding scheme that contains titles and descriptions of primarily postsecondary instructional programs. It was developed to facilitate NCES’s collection and reporting of postsecondary degree completions by major field of study using standard classifications that capture the majority of reportable program activity.

ii. **Abstract**

   - *I give permission to include this abstract in the Research Abstracts Database (RAD): Please indicate whether or not this abstract may be published in RAD.
   - This abstract will be used for the UNC-GA Research Abstracts Database (RAD). RAD is a database designed to match faculty researchers with potential collaborators and funding resources and to help identify expertise and areas of research interests on the ECU campus. The abstract should be plainly written and in sufficient detail to summarize: (1) the purpose(s) or problem(s), (2) the hypothesis(es) or objective(s), and (3) the method(s) of the project(s).
   - All abstracts in the database will be available to the public. If this abstract contains ANY University or sponsor proprietary information, such as description of a potentially patentable invention (i.e., a new and useful process, machine, article of manufacturing, composition of manufacture, or related improvements), you MUST check "No".

14. Attachments Page. You may add as many attachments as necessary. These attachments will be viewable to all the IPF approvers
across campus that are listed on the "Approving Departments" tab. You may edit and/or remove an attachment before it is submitted. Once submitted, however, attachments may only be viewed. Within the RAMSeS system, these documents will be labeled 'IPF' indicating that they were uploaded during the submission of the IPF.

- Additional proposal documents may be uploaded after the IPF has been submitted and assigned for viewing by the following roles: IPF Creator, Lead PI Only, Admin Award Dept IPF Approver, Lead PI Appt. Dept IPF Approver, Certifying Investigator(s), Research Team, or All IPF Parties. Any document uploaded after the IPF is submitted will be automatically viewable by the Admin Office as well as OSP. Such documents may include JIT, a copy of the IRB or IACUC approval documents.

- All items submitted to the sponsor should be attached in this section.

15. Approving Departments Page. Please review the “List of Approving Departments” at the bottom of this screen. Note: The Award Department is always listed first and cannot be changed or removed. The additional departments listed are those that must approve the eIPF. The routing order for these departments can be made sequential or concurrent by changing the number in the drop down box. You may add other departments by clicking the magnifying glass icon and choosing from the alphabetical list. You can only remove a department with a “Remove” field next to the role.

16. Submission Notes Page. Use this section to make any important notes for reviewers. If for any reason you have deviated from the standard operating procedures outlined in this manual, a note should be added in RAMSeS explaining and justifying the deviation. Failure to do so may result in the proposal being rejected for corrections.
Award Notification and Acceptance

Upon receipt of an Intent to Award notice, JIT request, or any other communication from the sponsor that an award is impending, notify OSP and your departmental Grant Administrator, Kevin Mills, immediately. Compliance issues should be reviewed and appropriate measures should be taken to ensure timely acceptance and setup of the award fund.

The Office of Sponsored Programs provides oversight of East Carolina University's sponsored activities. The Office is responsible for monitoring these programs to assure that the University is compliant with federal, state and local laws and regulations as well as University policies. This goal is accomplished by working with the Institutional Animal Care & Use Committee (IACUC), the University and Medical Center Institutional Review Board (IRB), the Office of Research and Compliance (ORCA), the Office of Environmental Health and Safety (OEHS), and the Office of Prospective Health to assure that relevant compliance facets are addressed to the maximum extent possible before an account is established for sponsored awards. In the absence of appropriate compliance measures, ECU may be placed in financial and legal risk and place the Principal Investigator at risk for misconduct. Therefore, OSP will not set up a Grant Fund Account until all of the following issues are addressed and mitigated.

1. **Initial Stakeholder Meeting.** The Lead PI and the Departmental Grant Administrator, Kevin Mills, should meet as soon as possible to review the proposal application for potential compliance issues, budgetary issues, and to identify any administrative matters that need to be addressed. Issues to identify may include but are not limited to:
   - The need for a Financial Guarantee
   - Resolution of compliance issues
   - Processing Subawards or Consultants
   - Initiation of Personnel actions
   - Major purchases

2. **Project Financial Guarantee (PFG/LOG).** A PFG can be established under certain circumstances to create a Banner Fund Number for administrative purposes. Some examples for why a PFG may be needed include:
   - An award is pending but negotiations with the sponsor are ongoing.
   - An award is pending and personnel need to be hired, thus requiring an account to be set up so that positions can be created and EPAFs initiated.
   - An award is pending for which pre-award spending is permissible. In order to set up a Fund under a PFG, all compliance issues must be addressed and satisfied.

   **Creating a PFG:** To create a PFG, log into RAMSeS and locate the proposal on which you wish to generate the guarantee.
   a. Click “View Routing Status” at the bottom of the Item List.
   b. Click the green tab entitled “Financial Guarantee”.
   c. Click “Add Financial Guarantee to Proposal”
   d. Enter a justification for the LOG
   e. Select New Account for “Type of Account”
f. Enter your contact information and click “Submit Financial Guarantee for Processing”.

II. **Approving a PFG**: RAMSeS will generate an automatic email notification to individuals who are designated to approve proposals for your department. The approver must log into RAMSeS and click on the “Financial Guarantee Inbox” in the Proposal Dashboard.
   a. Click the PFG that requires approval.
   b. Ensure the justification is adequate and approve the PFG to forward it to the Dean’s Office.

3. **Conflict of Interest**: ECU is committed to overseeing the conduct of sponsored activities to ensure that research results are not biased by the external commitments and financial interests of persons who are responsible for the design, conduct, reporting, or direct administration of University research. The objective of ECU’s COI Policy and the federal regulations on which it is based is to promote “objectivity in research by establishing standards to ensure there is no reasonable expectation that the design, conduct, or reporting of research funded under [federal grants] will be biased by any conflicting financial interest of an Investigator”. 45 CFR § 50.601.
   
   - If a COI has been identified per the questions on the Conflict of Interest Page in RAMSeS, consult the following website and follow the instructions: [http://www.ecu.edu/cs-acad/rgs/conflicts.cfm](http://www.ecu.edu/cs-acad/rgs/conflicts.cfm)
   
   - EPA Employees are required to complete a COI disclosure which can be accessed via Pirate Port: [https://pirateport.ecu.edu/portal/index.cfm](https://pirateport.ecu.edu/portal/index.cfm)

4. **Research Subjects (IRB and IACUC)**
   
   - **Human Subjects Protection (IRB)**: All research using human subjects, including social, behavioral and educational research, must either be reviewed and approved by the appropriate University's institutional review board, or judged to be exempt from such review by a chair of an UMCIRB review board. There is a federal mandatory training requirement for all individuals working in human research. You must take the training before you can do research projects with humans.
     i. Contact the IRB immediately upon notice of award.
     ii. Policies and Procedures pertaining to compliance with laws and regulations governing the inclusion of human subjects can be found here: [http://www.ecu.edu/irb/](http://www.ecu.edu/irb/)
     iii. **ePIRATE**: ePIRATE is the fully electronic IRB submission, review and tracking system that eliminates the need for paper documents. Your research files are easily accessible through ePIRATE. At any time you may view the status, known in ePIRATE as "study state", of your submission. Features include electronic submissions including initial applications, amendments, and reportable events, continuing review reminders, and easy access for department chairs and other administrators to view up-to-date research submissions. Tutorials and FAQs regarding ePIRATE can be found here: [http://www.ecu.edu/cs-acad/rgs/irb/ePIRATE.cfm](http://www.ecu.edu/cs-acad/rgs/irb/ePIRATE.cfm)
iv. Grant funds will not be established until there is an approved IRB protocol in place. Researchers cannot conduct research until all compliance issues are reviewed and approved.

- **Animal Subjects (IACUC).** The Institutional Animal Care and Use Committee fosters compliance through facilitating the efforts employed by the institutions scientists and instructors in the utilization of the animal model in research, education and other scholarly pursuits.
  i. Contact IACUC immediately upon notice of award.
  ii. Policies and Procedures pertaining to compliance with laws and regulations governing the inclusion of animal subjects can be found here: [http://www.ecu.edu/cs-dhs/iacuc/](http://www.ecu.edu/cs-dhs/iacuc/)
  iii. Researchers must have two documents in place before a grant fund can be established:
    1. Animal Use Protocol
    2. Grant Congruency Letter
  iv. Grant funds will not be established until there is an approved Grant Congruency Letter in place. Researchers cannot conduct research until all compliance issues are reviewed and approved.

- **Faculty Responsibilities.** Faculty are responsible completing all required training related to research subjects, contacting the IRB/IACUC to determine necessary steps for approval, and complying with all institutional policy and federal/state laws.

5. **Export Control.** Federal law and regulations limits the export of certain 'protected technologies' (equipment & related manuals, software, data and/or other intellectual property) to foreign counties. The laws and regulation includes among its restrictions the sharing of information about these 'protected technologies' with foreign nationals who are visiting or studying in the US (called deemed exports). Although most basic research performed in universities is exempt from these federal restrictions, there are numerous exceptions to this exemption. The federal rules and regulations are complex. Three different federal agencies with three sets of regulations and procedures are involved. The agencies maintain official lists of 'protected' types of equipment, materials, information and technologies, of countries which cannot receive exports of certain technologies and certain foreign nationals that cannot receive deemed exports.
  - Contact the Office of Research Compliance Administration (252-328-9474) if any Export Control issues are identified in RAMSeS.

6. **Intellectual Property.** The aim of ECU policies on the protection of intellectual property rights is to make available research to others for the public benefit, while providing recognition to individual researchers and inventors and encouraging the prompt and open dissemination of research results.
  - Contact the Office of Technology Transfer (252-328-9545) if any Intellectual Property issues are identified in RAMSeS.

7. **Laboratory Safety.** There are three primary compliance issues that fall under laboratory oversight and review that must be addressed upon notice of funding:
i. **Biohazards & Select Agents:** The ECU Office of Prospective Health oversees implementation of ECU policies and procedures for the safe use of biological hazardous substances in research and for the registration and control of designated biological select agents with biowarfare or bioterrorism potential.

- All research applications using infectious or recombinant DNA agents or molecules, or other biohazardous substances must be approved by the ECU Biological Safety Committee before their use.
- Mandatory training is required if the research uses blood or other bodily fluids or tissues.
- New Federal Laws now require the registration of laboratories working with select biological agents with the CDC and background checks for all individuals working with these agents. Contact the Biological Safety Officer for more information:
  - Edward Johnson, 252-744-2070
  - [http://www.ecu.edu/cs-dhs/prospectivehealth/Biological-Safety-Office-of-Prospective-Health.cfm](http://www.ecu.edu/cs-dhs/prospectivehealth/Biological-Safety-Office-of-Prospective-Health.cfm)

ii. **Chemical Hazards:** The Office of Environmental Health & Safety (EH&S) oversees chemical hygiene and safety in university laboratories. EH&S conducts periodic inspections of all laboratories and is also available for general consultations. Contact the Health Sciences Coordinator for more information:

- Kelly Shook, 252-328-6166
- [http://www.ecu.edu/oehs/](http://www.ecu.edu/oehs/)

iii. **Radiation Hazards.** The ECU Office of Prospective Health oversees implementation of ECU policies and procedures for the safe use of radioactive substances and radiation producing machines in research.

- All non-clinical use of radioactive material and radiation producing instruments must be approved by the ECU Radiation Safety Committee.
- All purchases of radioactive materials or instruments must be done through the ECU Radiation Safety Office, Marcus Jeannette, after their use has been approved.

- Contact the ECU Radiation Safety Officer for more information:
  - Marcus Jeannette, 252-744-2418
  - [http://www.ecu.edu/cs-dhs/prospectivehealth/radiation.cfm](http://www.ecu.edu/cs-dhs/prospectivehealth/radiation.cfm)
Many awards include salaries within their budgets. The grant salary budget is an estimate of the costs and may be higher than actual payroll amounts due to projected inflation calculated by the OSP spreadsheet. Actual payroll charged must be based on current salary rates and actual percentage of effort performed for the grant (i.e. mathematically proportional).

1. **HR/Payroll Best Practices.**
   - BEST PRACTICE: Before work start date.
   - STANDARD: Within 30 days of start date.
   - MAXIMUM: Within 90 days of start date.
   - ACTION: PCF/EPAF will be denied if > 90 days of start date (charge to grant will not be allowed).

2. **Types of Employees.** Grant employees are hired under the same rules and regulations as any other state employee. The type of employee determines which actions are taken within Banner HR. Types of employees include:
   i. EPA
   ii. SPA/CSS
   iii. Temporaries
   iv. Students
   v. Postdoctoral Students
   vi. Casual Employees
   vii. Intermittent Employees

Employees may not exceed 1.0 FTE and overtime is not allowed.

3. **EPA Employee EPAFs.** EPA positions and employees will not have funding from different budget codes on the same position. The EPA employee may have multiple positions: State, Practice Plan, Special Funds, Grants. Individuals may not share a grant position with another employee. Grant positions may be funded through multiple grant sources.
   - The sum of the annual salaries of the primary and secondary position must equal the individual’s annual salary.
   - Position Change Forms are required when an individual’s labor distribution changes. The position and the person’s labor distribution must always match.

   i. **How do I obtain a grant position number?** Grant position requests are processed through the People Admin System, and must go through the appropriate approval process. The People Admin Link is located in OneStop: [https://onestop.ecu.edu](https://onestop.ecu.edu). When the request is approved, OGC will alert you to proceed with the EPAF.

   ii. **EPA Salary.** The grant budget and the annual salary on the EPAF are not necessarily the same. Actual payroll charged must be based on current institutional based salary rates and the actual percentage of effort performed for the grant.
      - Institutional based salary rates do not include stipends or supplemental pays.

   iii. **EPA Secondary Appointments for Academic Year.**
      - Effective Date – 08/16; 1st installment on 08/31
Human Resources (Employment)

- Personnel Date – 08/16 through 05/15
- 24 installments
- Job to remain active through end of the budget period unless funding balances restrict the continuation.

iv. **EPA Secondary Appointments for Fall Semester.**
- Effective Date – 08/16; 1st installment on 08/31
- Personnel Date – 08/16 through 12/31
- 24 installments
- May require Banner HR Redistributions beginning 8/16 to equate to 12 ½ % allowable.

v. **EPA Secondary Appointments for Spring Semester.**
- Effective Date – 01/01; 1st installment on 01/15
- Personnel Date – 01/01 through 05/15
- 24 installments

vi. **Which EPAF do I use to pay faculty on a grant?**
- For new employee:
  I. New Hire EPA Perm Sal FT or PT of Fixed Term, HN0003
  II. New Hire for EPA Temporary (includes end date), HN0022
- For an existing employee:
  I. EPA Adjustment to Salary, FTE, or Funding, CG0005
  II. Add a Secondary EPA Permanent Job, AJ0011

vii. **What do I do if they receive additional grant funding, a new account number is given, and/or at the end of the grant year?**
- As long as the individual will be working on any grant, a funding change on the individual and their position is needed.
  I. Funding Change on the Current Job, CG0000
  II. Complete a Position Change Form to move the grant position to a new grant year FOAP.

viii. **What do I do if they stop working on grants completely or for a period of time?**
- End an Additional Job (employee not separating), EJ0001, and
- EPA Adjustment to Annual Salary, FTE, or Funding, CG0005

4. **Course Buyouts.** Unless you have an extra position with the faculty’s same title and e-class, you will need to request a grant position number through the People Admin system. Based on the amounts that budgeted:
   - The annual salary for the EPAF/Position for the grant should be the budgeted amount assigning a 1.0 FTE.
   - Don’t forget to complete the budget section of the request to include the FOAP, and annual salary.
     o XXXXXXX-XXXXX-XXXXX-0000 with a .25 under the Project Field.
   - When submitting this action, select Grants and Contracts for approval.
   - If you need access or technical difficulties with the People Admin system, please contact Classification and Compensation in HR.
Once the position is active and available in Banner you can complete the remainder of the HR actions.

If you do have an extra position with the same title and eclass, complete a Position Change Form with the same information outlined above.

i. EPAFs: In completing the EPAF (Add a Secondary Job, AJ0011) for the assigned grant position, please note the following:
   - FTE: .25
   - Pays and Factors: 24
   - FOAP: XXXXXXX-XXXXX-XXXXX-0000 with a project of .25 under the Project Field.

ii. You will also need to complete the EPAF, *EPA Adjustment to Annual Salary, FTE and/or Funding CG0005*, on the non-sponsored position in order for this individual to be paid correctly.
   - FTE: .75
   - Pays and Factors: 24
   - You will select the appropriate budget office for approval.

iii. At the end of his service on the grant, complete the following EPAFs:
   - *End an Additional Job (employee not separating) EJ0001* ending the grant position AND
   - *EPA Adjustment to Annual Salary, FTE and/or Funding CG0005*, on the non-sponsored position in order for this individual to be paid correctly.
   - You can complete these as soon as the first 2 EPAFs have been applied and the ending service date has been decided.

iv. Position Change Forms (PCFs):
   - A PCF is not needed for the new grant position, as OGC will complete this for you when activating the position.
   - Contact Renae Williams in the University Budget office for any instructions regarding the Position Change Form for the non-sponsored position.

v. Banner HR Redistribution:
   - If the Investigator is starting in between payroll periods, you will need to complete a Banner HR Redistribution for payroll X as the EPAF will not complete any correcting entries. This should include salary and benefits. You do not have to wait until the EPAFs are applied to complete this step.
   - Email the completed form to the ershelpdesk@ecu.edu once your division has approved the transaction.
   - If you miss the deadline, you will have an opportunity to correct the entry in the Effort Reporting System; however you only have 90 days to book the charge or it may be disallowed.

vi. Effort Reporting:
   - The faculty member will be required to complete effort reporting certification quarterly within the Effort Reporting System.
• The system will require that someone in your department monitor effort. Email OGC the name of the individual that will be responsible.
• Contact Angie Wade in OGC if there are any questions.

vii. Additional Information:
• If you need freed-up state dollars moved to operating, complete a Grant Reassign Time Form. This process is owned by the University Budget Office.

5. SPA/CSS Employee EPAFs. SPA/CSS positions and employees will have funding from different budget codes on the same position. Actual payroll charged must be based on current institutional based salary rates and actual percentage of effort performed for the grant. Institutional based salary rates do not include stipends or supplemental pays.
   i. New Hire Full-time: HN0007
   ii. New Hire Part-time: HN0001
   iii. New Hire Time Limited: HN0008
   iv. Existing Employee: Funding Change on Current Job, CG0000
   v. What do I do if they receive additional grant funding, a new account number is given, and/or at the end of the grant year?
      • As long as the individual will be working on any grant, a funding change on the individual and their position is needed.
         I. Funding Change on the Current Job, CG0000
         II. Complete a Position Change Form to move the grant position to a new grant year FOAP.

   Temporary employment normally doesn't exceed 3 to 6 months to fill in for unexpected of scheduled staff shortages. In no case shall temporary employment exceed 12 months except for student and retired employees. Casual employment is considered as employment that is short term and included summer camps and special events.
   Intermittent employment serving in this capacity shall not work in excess of a total of 9 months or 1560 hours during any continuous 12 month period (January to December).
   i. Access the following link, select the appropriate link, and follow the instructions: [http://www.ecu.edu/cs-admin/HumanResources/Employment.cfm](http://www.ecu.edu/cs-admin/HumanResources/Employment.cfm)
   ii. Your Temporary Employment Packet will need to go through the approval process. Once approved, your packet should be emailed to: employment@ecu.edu

7. Graduate Students. GA’s may not work greater than 25 hours per week in any combination of any type of appointment (GA, SPA, EPA, etc.)
   i. The GA will need to fill out the required hiring forms, including I-9 form, W-4 form, and NC-4 forms, the direct deposit form, and a confidentiality form. The Ga and faculty member must complete and sign the GA contract.
   ii. GA documents can be found on the Graduate School website at: [http://www.ecu.edu/cs-acad/gradschool/assistantship.cfm](http://www.ecu.edu/cs-acad/gradschool/assistantship.cfm)
iii. GA EPAFs
   • New Hire, HN0009
   • Add GA Job, AJ0008
   • For grant related projects, use G06069 as the position number

iv. If you are adding a GA job, check INB screen PEAEMPL for their current Home Org Code.
   • If not correct, you will need to complete the following EPAF in order for your ERS Certification Reports to fall under your Org:
     I. Change Employee Home ORG, ORGHOM

8. Undergraduate Assistant. The student will need to fill out the required hiring forms, including I-9 form, W-4 form, and NC-4 forms, the direct deposit form, and a confidentiality form.
   i. Undergraduate EPAFS:
      • New Hire, HN0010
      • Add Undergraduate Job, AJ0007
   ii. For grant related projects, use U06069 as the position number.
   iii. If you are adding an Undergraduate job, check INB screen PEAEMPL for their current Home Org Code.
      • If not correct, you will need to complete the following EPAF in order for your ERS Certification Reports to fall under your Org:
        I. Change Employee Home ORG, ORGHOM

9. Self-Help Students. The student will need to fill out the required hiring forms, including I-9 form, W-4 form, and NC-4 forms, the direct deposit form, and a confidentiality form.
   i. Self Help Handbook: In order to access the Self-Help Handbook, contact the Student Employment Office at 252-737-5573
   ii. Undergraduate EPAFS:
      • New Hire, HN0016
      • Add Undergraduate Job, AJ0022
   iii. For grant related projects, use X00001 as the position number.
   iv. If you are adding a Self-Help Job, check INB screen PEAEMPL for their current Home Org Code.
      • If not correct, you will need to complete the following EPAF in order for your ERS Certification Reports to fall under your Org:
        I. Change Employee Home ORG, ORGHOM

10. Postdoctoral Scholars. Postdoctoral information is available at: http://www.ecu.edu/cs-acad/gradschool/programs.cfm
    i. New Hire Postdoctoral Scholar, HN0021
    ii. For grant related projects, use Y00001 as the position number.

11. Helpful EPAF Tips.
    i. Query Date should be equal to the next available Payroll Date - either the 1st or the 16th.
    ii. Personnel Date is the date of when it was supposed to happen.
    iii. Effective Date cannot be prior than the last paid date. This date should equal the next available payroll date - either the 1st or the 16th.
iv. Personnel and Effective dates must be within the beginning or end date of the grant.

v. Must use tab key. Clicking in the cell to key information will create an error.

vi. Add to Comments EPAF number (1 of 2, 2 of 2) to avoid any short or overpays in Banner.

vii. Any time you make a change on an EPAF, you will need to make the same change of the PCF for that position, and vice versa.

viii. When keying in your EPAF, the Annual Salary must be equal to the grant funded portion of their salary or the amount you reduce the state funded position.

12. **Helpful Position Change Form Tips.**
   
i. No more than 1.0 FTE for the individual, the position, or combination of positions.

   ii. Grant positions may not be shared: One position per individual.

   iii. A grant position may have as many grant funding sources as needed.

   iv. Positions must be budgeted in whole dollars (i.e. $1,200.00 not $1,200.35).

   v. For each grant account on your PCF, the budget should be mathematically proportional to the individual’s FTE and salary.

   vi. For grant position numbers (SPA or EPA), the total budget on the position should equal the person’s salary or grant funded portion of their salary.

   vii. For SPA position numbers that are shared in between budget offices, the total budget on the position should be no less than the person’s salary.

13. **Payroll Redistribution Best Practices.** Review each fund for - correct amounts, correct individuals (named individual is working on project) and missing individuals. Verification process should be documented.

   • BEST PRACTICE: 30 days - Monthly review of payroll summaries.
     MINIMUM: 60 days
   
   • MAXIMUM: 90 days...correction must be processed within 90 days and must be processed prior to ERS certification; whichever is first.

   • ACTION: Costs may be disallowed - cannot be charged to sponsored project.

14. **Helpful Banner HR Redistribution Tips.**
   
i. All Banner HR Redistribution Forms need to be sent to ershelpdesk@ecu.edu for approval and processing.

   ii. In the Subject line of your email, please type in:

       • *RCT-Your File Name-Your File Reference Number (s).*

   iii. In the Banner Hr Redistribution form, please be sure to use a different File Reference Number in order to keep track of the redistributions you process. If there is a problem with the file posting, IT will contact you with that File Reference Number and any corrections needed.
Time and Effort Certification

Audit requirements and University policy require individuals that are paid and/or work on grants to certify their effort. Applied EPAFs determine the salary dollars for an individual that are charged to a grant. The Effort Reporting System (ERS) is a direct mirror image of payroll. ERS reports are generated based on the accounts on which the individual was paid. All individuals that are paid and/or work on grants must certify their effort through ERS.

Effort should be calculated based on a reasonable estimate of the percentage of effort expended on all of an employee’s institutional activities over the course of an effort reporting period. Effort should be calculated based on a reasonable estimate of the percentage of effort expended on all of an employee’s institutional activities over the course of an effort reporting period.

Effort reporting includes both paid and cost shared (match) effort. Effort is reported as a percentage of all activities (100%) regardless of actual time and does not equate to hours. Whether an individual is working 20 hours a week or 60 hours a week - effort is reported as 100%.3

Reports are automatically generated for any individual with salary charged to a sponsored project and for PIs even if salary has not been charged. Can be created for any employees with salary on non-sponsored accounts who have to report effort related to match or cost sharing commitments. ERS reports are only for ECU employees/students who are paid through the ECU systems. ERS is not used for effort or cost share from other institutions or for unpaid time.

1. Effort Reporting Best Practices.
   - STANDARD/MAXIMUM: Within 45 days of certificates distributed
   - ACTION: Costs disallowed if certification not processed on timely basis. Costs will be transferred to a non-sponsored fund and cannot be moved to a sponsored project.
     - STANDARD: Department maintains master of effort commitments and monitors all effort reporting requirements for compliance and timeliness.
       - Upon receipt of awards: Paid commitments noted, master maintained.
       - Upon receipt of awards: EPAFs reviewed for action needed for paid commitments. PCFs/EPAFs processed, as needed.
       - Upon receipt of awards: Cost share efforts noted on master for ERS periods.
       - Upon receipt of awards: PI notified to contact Departmental Administrator for changes, additions, deletions throughout the life of the award (30 days best practice). Adjustments made on a timely basis, as needed.
       - For federal awards, for PIs and Key Personnel - minimum 75% requirement monitored. Contact OGC for additional action if 75% cannot or will not be met.
Monitor faculty cost share effort commitments - maximum 20% cumulative, all awards. At 25% normally a buyout (charge to grant), not cost share, should be processed. Cost share 25% or more must be preapproved by VC.

Monitor PI must show some level of effort, paid or cost share, for all awards (minimum 1-5%).

Monitor PI/Co-PI may not be paid 100% from sponsored projects (minimum 5% must be from non-sponsored funds).

For federal awards: no clerical/secretarial/administrative salaries without A21 exception approval on file with OGC.

ERS Pre-Review:
- Review queue. Notify ERS if any individuals should not be in your queue. Standard 2 weeks.
- Review queue. Notify ERS if any individuals, not showing, need to have certification for cost share, etc. Standard 2 weeks.
- Review queue for cross-departmental individuals, coordinate with other department prior to certification.
- Review ERS distributions with PIs and certifying individuals for accuracy and completeness (includes cost share). Make necessary adjustments prior to certification.
- PIs should review/verify all individuals paid on their awards. In most cases, this will be off-line review/approval so that paid individual can certify their own effort report.
- Verify review/certification system set up.
- Faculty and Post Docs must certify their own effort.
- All employees normally must certify their own effort. Contact OGC for allowable exceptions under certain circumstances for students/staff — the PI or immediate supervisor may certify on an exception basis.
- Pre-Reviewer and Certifier may not be the same individual.

ACTION: Cost may be disallowed if appropriate standards for effort review and processing are not documented and processed by the department on a timely basis.

2. Effort Periods. There are four effort reporting periods:
- 8/16 – 11/30 (reports distributed December)
- 12/1 – 2/29 (reports distributed March)
- 3/1 – 5/15 (reports distributed June)
- 5/16 – 8/15 (reports distributed September)

3. ERS Roles. There are four primary roles in the ERS System:
   i. Central Administrator (OGC)
      - Provides system oversight and management
      - Initiates effort reports
      - Applies/Process cost transfers
      - Monitors for compliance
      - Provides Help Desk support
• Located in OGC: ershelpdesk@ecu.edu

ii. Departmental Coordinators
• Determines routing process.
• Performs Pre-Review functions or delegates administrative function to Pre-Reviewers
• Monitors for completion and compliance within the department/unit
• Primary department liaison for all matters related to effort certification

iii. Pre-Reviewer
• The Pre- Reviewer/Departmental Coordinator may be the same individual or two individuals, based on the departmental organization or management needs. This individual should have a knowledge and understanding of how payroll and Banner Finance work.
• Reviews effort and effort commitments with the Certifier to assure that distributions are correct
• As needed, initiates cost transfers in ERS to reflect the correct distribution
• Updates cost sharing data when necessary

iv. Certifier
• The Certifier may not be their own Pre-Reviewer
• The employee named on the effort report should be the certifier; reviewing his or her own time and effort
• Certifies level of effort; not payroll
• Should coordinate closely with Pre-Reviewer and ensure that any necessary corrections are processed before certifying the report.
• Applies his/her electronic signature to certify the Effort Report

4. Compliance. It is the responsibility of every ECU employee to assure that effort is reported accurately, appropriately, and in a timely manner. Effort accounts for 60-80% of the national research budget. Therefore, effort reporting is a major focus for legislators, sponsors and auditors. It is the primary cause for disallowed costs and other auditor findings for sponsored projects. Inaccurate, inappropriate, or untimely reporting can lead to disallowed costs, termination or suspension of awards, and both civil and criminal penalties.
• OMB Circular A-21 and 2 CFR Part 220 require that all institutions receiving federal funds provide an after the fact confirmation of personnel costs.
  o Although the effort requirement is based on federal mandates, anyone working on or cost sharing to any sponsored project must certify effort.
• OMB Circular A-133 requires annual auditors to review payroll and salary cost allocations systems to:
  o Assure that effort levels are in compliance with proposal commitments and
Time and Effort Certification

- Assure compliance with salary caps, cost sharing requirements and other sponsor effort requirements and
- Assure that salaries charged reasonably reconcile to effort reported.

- Salaries should be reviewed on a monthly basis and redistributed, as needed, to minimize the need for changes during the certification process and to avoid late cost transfers.
- Effort reports must be completed (certified) within 45 days of distribution.
- Salary redistributions may be denied if not completed within 90 days of cost incurred or within the 45 day reporting period.
- PIs and other named Key Personnel may not reduce their federal effort by more than 25% or be absent from a project for more than 3 months without sponsor approval.

5. ECU Policies and Procedures.

- PIs must show some level of effort for all of their sponsored projects (including clinical trials and other fixed fee awards); usually a minimum of 1-5% per annual budget period – more as appropriate.
- PIs may not be paid 100% from sponsored projects. Usually a minimum of 3-5% PI salary (more as appropriate) must be paid from non-sponsored funds.
- Faculty who do not charge salary to the grant during the academic year will normally need to cost share in all effort periods to meet their full effort commitments.
- Any individual whose salary is higher than a sponsor cap will need to cost share to meet their effort and cap requirements.
- ECU policy is to minimize voluntary cost share and to only cost share when required by the sponsor or program commitments.

6. Effort Reporting System (ERS) Cost Transfers. The Effort Reporting System can be accessed by connecting to the following URL: https://ers.ecu.edu/GenericERS/custom/index.jsp
Login to ERS using your Pirate ID username and password.

Once you log in, the system will display the following screen:

There are several tabs to the left as well as a dashboard at the bottom of the page. To start the pre-review process you can either click on the pre-review tab on the left or click on the current period in the dashboard in the pre-review column. There you will see the number of pending effort forms you have in your queue at that moment.

The next screen will display those pending forms that need to be reviewed. Click on the applicable name you wish to review.
The following screen will then display. This form captures employee specific information at the top and then the actual effort and salary dollars are listed below.

The example above only has non-sponsored funding listed. You will need to add the sponsored fund and adjust the level of effort. Click on Add Account. You will enter the new fund and org code at this point. No entry is needed for the CNAC code.
• Click continue.
• You will select the account that matches the entry on the previous screen at which time the system will auto populate the Account Description.

• Click add account.
• The system now displays the revised effort form with the new account added.
You can either document the cost transfer by a specific dollar amount or by utilizing the input as % feature. This example we will demonstrate input as %.

- Enter 3% on the sponsored fund
- Enter -3% on the non-sponsored fund
- Click on input as $. The reason the proceed button doesn’t display on input at % screen.
- The system will then covert the % amount to a $ amount.
Time and Effort Certification

- Click on proceed.
- Next screen just displays the effort cycle you are adjusting the cost transfer in.

- Click proceed.
- The screen will then display a defined screen. You will notice all the money is listed in the undefined column. The objective is to adjust all the money to the defined column. In this case, we need to move 795.55 from the non-sponsored fund to the sponsored fund.
Name: Example, Cost Transfer 2  Employee ID: B00003251  Job Title: Research Associate Professor  View Effort Form
Sub Dept: 531001  Division: 53  Title Code: 93112400  View Payroll Detail

Cost Transfer ID to be assigned: PRE-1326290580701-00

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<th>Status</th>
<th>Fund-Org</th>
<th>Description</th>
<th>Amount to Define</th>
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TOTAL

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### JUSTIFICATION FOR TRANSFER (Limit: 255 characters)

- You will notice there are (7) pay dates in this effort cycle. We will take the amount to be redistributed which is (795.55) and divide by 7 pay dates which equals to 113.65 per pay date.
- You will notice on each pay date transaction line it only displays your non-sponsored fund, which is correct. Remember this is pulling based on what the employee was actual paid and from what fund. You have added the new
account to the form now you have to add the new account to each pay date to allow for debits and credits.

- On the first payroll date, you will click on the add tab. You will select the correct fund/org and the PCN Suffix from the list. Enter the correct account and program code.
- When you do so, you will enter the applicable debit amount on the account you added and the credit to the account the employee was actually paid from.
- You will then click the commit button which is over on the left hand side right below the payroll date.
- You will continue that same process through all the applicable payrolls.
• You will notice once you have documented and committed each payroll adjustment, the undefined column should then display all zeros. Monies have all been moved to the defined column.

• There is a justification box towards the bottom of the screen. This is a required field and must be populated before you can proceed. This comment is viewable by all and must be professional and state the reason for the adjustment in case of a future audit.

• Once you have added the justification comment, click on Proceed.

• The following screen displays. Print this screen for internal/audit files. This recaps the redistribution you just documented on the previous screen.
Click proceed.

You will then get the screen that displays you have successfully pre-reviewed the form, you can see the new account you added as well as the effort adjustment from 0% to 3% on the new fund and reduced the non sponsored from 100% to 97%. The % of effort on the right hand side of the screen is what the employee will be certifying on.

You will see it states the pre-reviewed by and on data again. The form is now ready for the employee themselves to certify their time and effort form.

7. Effort Reporting System (ERS) Cost Sharing:
• Connect to ERS using the following URL: https://ers.ecu.edu/GenericERS/custom/index.jsp
• Use your pirate id username and password to access ERS.
• Once you log in, the system will then display the following screen.

• There are several tabs to the left as well as a dashboard at the bottom of the page. To start the pre-review process you can either click on the pre-review tab on the left or click on current period in the dashboard in the pre-review column. There you will see the number of pending effort forms you have in your queue at that moment.
• This next screen will display those pending forms that need to be reviewed. Click on the name of the individual you wish to review.

• The following screen will display. The form captures employee specific information at the top and then the actual effort and salary dollars are listed below.

• You will notice in this example, the employee only has Non Sponsored funding listed. You will need to add the sponsored fund and adjust the level of effort.

• Click Add Account.
• You will enter the new fund code and org code at this point and click continue. No entry is needed for the CNAC code.
• The next screen will then display. You will select the account that matches the entry you just selected by hitting the scroll down arrow on the account line.

• Once you have selected the correct account, the account description will default in. Make sure the account status is “A” for active. If not, you will need to start the process over and identify an active fund to which you can post the cost share.
• Click add account.
• The next screen will then display. You can now see the effort form has been updated with the new account under the sponsored section of the form and the non-sponsored fund is still listed as well.

• Click input at %
• Enter (-5%) on the non-sponsored line and (5%) on the grant line to which you want to cost share.
You will notice there is no continue or proceed on the bottom of this page.

Click on input as $.

When you click on input as $, the system converts the % to actual dollar amounts. You will then have the "proceed" button.

Click on proceed.

Once you click on proceed, the system will display the following screen. In the middle of the screen you will see the section that states "pre-reviewed by" and "pre-reviewed on". This will capture your name as the pre-reviewer and the actual date you complete the pre-review on.
- The form has now been pre-reviewed and pending certification.
Subawards

The Federal Government defines a subaward as: An award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the definition of award.

A Subrecipient is defined as: The legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided.

1. Subaward Proposals (ECU is Prime Applicant). Subawards should be correctly budgeted and initiated during the proposal stage of a grant application. Several items are needed from the proposed subrecipient at the time of proposal submission.
   i. Budget (all Sponsor guidelines, as well as applicable laws, apply)
   ii. Budget Justification
   iii. Statement of Work
   iv. Letter of Institutional Commitment
   v. Biosketches for Senior/Key Personnel
   vi. Signed Subrecipient Commitment Form
   vii. Indirect Cost Rate Agreement if F&A is being requested
   • ECU should receive all of these documents from the subrecipient no later than 5 business days prior to the Sponsor’s deadline for submission.

2. Subaward Budgeting. It is important to note that ECU only collects F&A on the first $25,000 of each subaward in a proposed sponsored program. It is also important to note that some sponsors, most notably NIH, do not count subrecipient F&A toward the budget cap. Therefore, it is important to ensure that the subaward is accurately budgeted for in the OSP Spreadsheet.
   • Enter the name of each subcontractor in Column B of the Subcontracts Tab in the OSP Spreadsheet.
   • Enter the Total Direct Costs (TDC) or each subcontractor in each of the five budget periods if applicable.
   • Enter the amount of Indirects in the F&A row beneath the TDC.

3. Initiating New Subaward (Post-Award). After a grant has been accepted as established, it is the responsibility of the Award/Admin Unit to initiate the Subaward Process. This process is initiated by completing the following form: http://www.ecu.edu/cs-acad/osp/development/Subaward-Initiation-eForm.cfm
   • Complete the form and press the submit button. This will route the form to the appropriate Grant Officer in OSP. The start and end dates should coincide with ECU’s current period of funding. The amount of funding should be consistent with the proposed amount.
   • The Office of Sponsored Programs will create the subaward and will negotiate the terms and conditions of the agreement.
4. **Subaward Modification Request.** Subaward modifications are required for the following:
   - To add a new year of funding to an existing subcontract
   - To add additional funding to an existing agreement
   - To grant a no-cost extension to an existing subrecipient
   - To remove funding from an existing subrecipient
To initiate a subaward modification, complete the following form: [http://www.ecu.edu/cs-acad/osp/development/submodeform.cfm](http://www.ecu.edu/cs-acad/osp/development/submodeform.cfm)

5. **Subaward Monitoring.** Monitor the subcontractor's performance over the life of the project. Do not approve subcontractor invoices if deliverables have not been met.
   - Contact OGC if there are any problems with subcontractor performance, deliverables or reports. OGC will assist you with the appropriate steps to take to rectify the situation. Do not withhold payments without discussion with OGC but do not pay if there are problems.
   - Verify that invoices received from subcontractors accurately reflect the work conducted for the period in question and the costs are consistent with the approved scope of work and budget. Contact OGC if you have questions or concerns about the invoice.
   - Verify that subcontractors have completed their scope of work and have met all deliverables and reporting requirements before approving the final invoice for payment.
   - The PI must sign/approve all invoices, verifying subcontractor performance, before payment is processed.

6. **Best Practices for Payments to Subcontractors.**
   - BEST PRACTICE: 30 days from cost incurred or in-voice received.
   - STANDARD: < 60 days
   - MAXIMUM: 90 days or prior to final FSR/Invoice; whichever is first.
   - ACTION: Costs may be disallowed - cannot be charged to sponsored project.
Contractual Services

A consultant is defined as an individual hired to give professional advice or services for a fee but not as an employee of the engaging party. Grantees should describe the services to be performed by the consultant(s) in their justification and include the number of days of anticipated consultation, the expected rate of compensation, travel, per diem, and other related costs for each.

Generally, a consultant is not considered senior/key personnel. In those cases where a consultant may actually meet the definition of senior/key personnel, the applicant should list them as such and include the appropriate biosketch and other support information.

The procedure for hiring consultants goes through the Office of Materials Management. For most investigators, this process will be initiated by departmental administrative personnel just as other purchases, travel reimbursements, etc.

Please reference this page for forms and guidance: http://www.ecu.edu/cs-admin/purchasing/contract/ContractHome.cfm

1. Identifying Consultants. The need for contractual services should be identified by the ECU faculty or staff member and initiate a selection process in order to secure the most qualified INDIVIDUAL available, considering the nature and extent of services required. In order to utilize the Contractual Services Agreement, the needed services cannot be performed by a current ECU employee.

   During the interviewing process, the ECU faculty or staff member should inform the applicants of the Independent Contractor status and the tax implications for the recipient. A Form 1099-Misc will be issued by ECU at the end of the year if the payment(s) made during the year aggregate to more than $600.

   The selection and interviewing process is in no way a commitment to contract with an individual.

   The ECU faculty/staff member or department representative should contact the Payroll Office at 328-0445 if the selected individual is a nonresident alien. This office can provide guidance, information and other materials on immigration and visa issues. Foreign individuals invited to ECU must enter the country with the appropriate visa to ensure that ECU can make all payments for contractual services legally and in a timely fashion. If the individual is approved, the individual will be required to provide a (photo) copy of his/her visa to expedite matters.

   Consultants must have a formal agreement established with the University. Period of performance, deliverables and a reasonable rate of payment must be established.

   STATE EMPLOYEES CANNOT BE HIRED AS CONSULTANTS TO WORK ON AN ECU GRANT (This includes ECU Employees)

2. Requirements. Once an individual has been identified, the department must request a Banner ID prior to completing the personal services documentation. Contact Financial Services at 252-737-1133 for assistance with Banner ID requests. All documentation and internal East Carolina University approvals
must be completed prior to any commitments or performance of services. Materials Management is the final approval authority.

The Personal Services documentation is comprised of six (6) Parts.

i. Justification for Personal Contractual Services

ii. Pre-determination Checklist

iii. Compliance Checklist

iv. Personal Services Agreement

v. University Approvals

vi. Review & Assessment

The requesting department will need to fill out Parts I through V. Part VI is for Materials Management use only. The department will send all parts I to VI of the personal services documentation together through the approval process steps.

The Approval process

- The Department person requesting the services.
- The Department Head Approval
- Grant Administration
- Human Resources
- Materials Management

Personal services Agreements help to protect the University from liability due to the presence of a non-employee being on the premises and having access to University property.

It is the responsibility of the department to ensure that all documentation has been approved prior to any performance of services and the commitment to perform those services will be secured by the Department of Materials Management reviewing, approving and executing the final Agreement.

If the services will require three or less days per month, an Agreement is usually not required unless payment will exceed $5,000. However, check with your division office to ensure that their specific requirements are being met.

3. Contract Execution. Once all of the documents are completed and a representative of Materials Management approves, the Agreement will be sent to the Individual for signature. The department will receive a copy of the fully executed Agreement.

4. Payment Process. Departments now have the ability to pay Individuals for personal services either using the Contractual Payment Request Form or PORT.

   If using the Contractual Payment Request form, go to Accounts Payable for instructions and form. Contractual Services payments are intended to pay NON-ECU Employees.

   Contact the Department of Human Resources at 328-6131 for other "Special" Payment types.
Those departments that decide to have the Agreement loaded into Port have several options available.

- MM may be able to setup the contract in the PORT Contracts Manager as a specific type that may or may not bypass MM approval.
- The payment may be processed as a Direct Payment in PORT like all other Direct Payments.

Departments should contact Materials Management at 328-6434 to discuss payment process options in PORT.

5. **Forms.** The Personal Services Agreement is located on Materials Management's website or via:
   
   [https://www.ecu.edu/cs-admin/purchasing/auth/upload/Contractual1.pdf](https://www.ecu.edu/cs-admin/purchasing/auth/upload/Contractual1.pdf)
   
   Parts 1 through V are to be completed by the PI/Department Administrator. Section VI is completed by Materials Management.
   
   **DO NOT SEND THESE FORMS TO THE CONSULTANT.**
Purchasing

As with all financial transactions for sponsored projects, the individual terms and conditions and the general sponsor guidelines should be reviewed before making any purchases or taking any actions related to equipment disposals. Most sponsors have some type of restriction or prior approval requirement for equipment purchases. Contact your OGC representative for information/assistance on specific requirements.

1. Best Practices for Processing Direct Payments or PORT.
   - BEST PRACTICE: 30 days from cost incurred or in-voice received.
   - STANDARD: < 60 days
   - MAXIMUM: 90 days or prior to final FSR/Invoice; whichever is first.
   - ACTION: Costs may be disallowed - cannot be charged to sponsored project.

2. Equipment. When a piece of equipment is purchased and paid for, personnel in the Fixed Assets Office gather the information from the accounting system through INB and determine which items should receive a fixed asset tag. When they tag the asset they record into their database the location, model, serial, VIN-(for vehicles), HULL-(for vessels) numbers, manufacturer and the responsible department’s organization number. The main criteria used for determining whether an asset should be tagged or not is:
   - The original cost is more than $5,000; and,
   - The item will last 2 or more years.

   To deter theft and increase accountability, EDP (Electronic Data Processing) equipment such as laptops, servers and computers purchased at $2,500-$4,999 are tagged and tracked by the Fixed Assets Office but are not capitalized or depreciated.

   Once the tagging of the asset has been completed, the asset information is entered into the capital/fixed assets system (INB database) by a designated Fixed Assets staff member. The information recorded includes the unique fixed asset tag number, description, manufacturer, model, serial number, vehicle plate number (if applicable), location (which includes building and room number), original cost of asset, useful life, organization code of the responsible department, acquisition method, date of payment, asset type, condition, FOAP (original funding information), purchase order and invoice number, and the capitalization information. If the asset’s original cost is over $5,000 it is capitalized and depreciation is set up.

   Items such as computers, faxes, monitors, furniture, refrigerators, vehicles, telephones, etc. (regardless of cost) usually cannot be purchased on a federal sponsored project or must have specific approval. Many non-federal sponsors also restrict general purpose equipment. Please contact your OGC
representative prior to initiating purchases for any general purpose or multi-use equipment on a sponsored project.

I. **Fixed Asset Inventory.** Every year departments must prepare a fixed assets inventory report. Inventory reports are available in e~Print and must be reconciled. Guidelines for this report, due by November 30 of each year, are located here: [http://www.ecu.edu/cs-admin/purchasing/centralstores/upload/Inventory_Verification_Guidelines_for_Departments-2.pdf](http://www.ecu.edu/cs-admin/purchasing/centralstores/upload/Inventory_Verification_Guidelines_for_Departments-2.pdf)

II. **Transfers of Fixed Assets.** Procedures for transferring equipment are located on the Fixed Assets website at: [http://www.ecu.edu/cs-admin/purchasing/centralstores/FixedAssets.cfm](http://www.ecu.edu/cs-admin/purchasing/centralstores/FixedAssets.cfm)

III. **Change in Location of Fixed Assets.** Procedures for recording changes in location of equipment assets are located on the Fixed Assets website at: [http://www.ecu.edu/cs-admin/purchasing/centralstores/FixedAssets.cfm](http://www.ecu.edu/cs-admin/purchasing/centralstores/FixedAssets.cfm)

IV. **Taking Equipment off Campus.** Permission for removal of University-owned property may be granted only for University business and not for personal use. Any time faculty or staff members take University-owned property off campus a Going Off-site Equipment Tracking Form should be completed with the appropriate Department Head’s signature granting permission for this property to be moved to an off-campus location. This Form indicates the period of time the property is to be off campus, a justification, ECU tag number if appropriate, and the description of the specific items involved. If this property is to be off campus for over a week, this form must be sent to the Fixed Assets Office for tracking.

V. **Best Practice.** Departmental Administrator/Principal Investigator should maintain a separate inventory for sponsored projects; assuring that all items purchased under sponsored projects can be tracked to the individual sponsor and FOAP (even if the item does not meet the University inventory threshold) and assuring that all items appropriately appear on the general departmental inventory when appropriate.

VI. **Departmental Responsibilities.**
   i. Purchasing
   ii. Monitoring/safeguarding equipment
   iii. Identifying/assuring tagging with Fixed Assets
   iv. Tracking/maintaining inventory
   v. Updating changes
Purchasing

vi. Re-inventory – physical annual review
vii. Spot checks
viii. Reconciling lists
ix. Disposals – coordinated with Fixed Assets and OGC (for sponsored projects)

VII. More Information. More information, if needed, can be found here: http://www.ecu.edu/cs- acad/grants/upload/POLEquipmentPurchases.pdf

3. Scientific Supplies. Medical/scientific/technical/laboratory materials such as chemicals, gases and liquids, scientific software, pharmaceuticals, etc., are normally allowed. General purpose or multiple purpose supplies such as paper, pens, computer supplies, non-scientific software, calculators, cameras, computers, etc. are normally not allowed unless specifically approved by the sponsor. Expenditures must be based on an exceptional need and the mitigating circumstances of the program activities. All general purpose supplies are normally purchased using F&A funds.

A few sponsors have their own more specific definition of supplies and allowable types of supply items. The University’s general definition of a supply cost is an item with a unit value less than $5,000 and a life expectancy of less than one year.

4. Telephone, Fax, and Internet. Long-distance charges which can be directly allocated to the specific activity or project are normally allowable costs. Local charges or the basic cost of telephone/fax/internet/pager/cell phones equipment, supplies or services are normally not allowable and must be specifically approved on an exception basis. All but long distance is normally F&A.

5. Printing and Photocopying. Costs are usually allowed when related to the scientific/technical purposes of the award.

6. Postage. Routine postage costs are not allowed. This includes normal project costs related to collaborator correspondence, sponsor proposal submissions or progress reports and manuscript submissions. Postage is only allowable when based on specific extraordinary needs of the project (e.g., a large survey project requiring numerous mailings beyond the need of an average award). Postage may also be approved in situations where samples or materials (e.g., blood, tissue, x-rays) must be submitted to another institution for lab tests, analysis or other scientific activities directly related to the scope of the project.

7. Patient Care. The award must specifically indicate that patient care activities have been authorized by the sponsor. Costs related to patient care may not be incurred without review/approval by the IRB. For additional information on human subjects procedures and protocol requirements go to the OHRI website.
Patient care costs may also be restricted to certain rates for certain activities or to Medicare rates or to activities beyond Standard of Care or to activities not eligible for other third party billing. The PI should carefully review specific requirements and restrictions for patient care activities and expenditure restrictions before charging costs to any sponsored agreement.

8. **Patient or Participant Recruitment.** Costs are usually allowable for projects that include human subjects. The award must specifically indicate that human subjects will be used for the project. Costs related to human subjects may not be incurred without review/approval by the IRB. For additional information on human subjects procedures and protocol requirements go to the OHRI website.

Patient advertising and recruitment is also limited to awards that have specific sponsor authorization for “patient care” activities (inpatient or outpatient); not just human subjects participation. General advertising of an academic program, department or center or for recruitment of students is not normally allowed.

9. **Human Subjects Payments/Incentives.** Allowable provided that the award must specifically indicate that human subject activities have been authorized by the sponsor and the ECU IRB. Some sponsors may require detail-specific approval for types and amounts of incentives.

No costs related to human subjects may be incurred without an IRB review and an approved human subject protocol (as needed). For additional information on human subjects procedures and protocol requirements go to the ECU Office for Human Research Integrity (OHRI) website.

Refer to the “Gift Cards/Gift Certificates, Incentives or Prizes” section of this manual for specific policies related to purchasing and managing human subjects payments.

10. **Participant Support Costs.** The award must specifically indicate that participant support costs have been authorized by the sponsor. Sponsors have unique definitions of participant support cost. Contact OGC before classifying any cost as participant support cost. A cost activity may be allowed but may need to be classified as other than participant costs; based on the sponsor and terms and conditions of the award.

11. **Other Direct Costs.** For more information, please refer to:


12. **PORT.** PORT (Purchase Order and Requisition Tracking) is the purchasing system for East Carolina University. Users access PORT for creating, tracking, and/or approving requisitions. The ECU PORT system makes the process of purchasing quick and convenient through its browser-based screens. Online catalog shopping, placing requisition requests, purchase order tracking, order
Purchasing

history, and other features help departments keep track of their spending. Online approvals and electronic distribution of purchase orders to vendors reduces processing time, and paperwork, and provides a cost savings to the University.

A. For simple to follow instructions on the use of PORT to purchase supplies or equipment, please consult the following link:  
http://www.ecu.edu/cs-admin/purchasing/port/PORTTrainingProcedures.cfm

13. **Procard.** The ECU purchasing card (ProCard) is a corporate Visa credit card in which the liability rests with the University instead of the individual cardholder. Upon approval of the Department Chairperson, the ProCard is issued in the designated individual's name to streamline the purchasing process by allowing the rapid purchase of low dollar goods and services.


14. **Direct Payment Forms.** The Direct Payment Form can be used to pay approved expenditures which do not require a university purchase order and when the ProCard is not accepted by the vendor. This form can be submitted directly to Accounts Payable after proper approvals. It is imperative that order forms be filled out completely. Vendor numbers must also be included on the form. Please request a vendor number from Materials Management if there is not one in the system.

A copy of the Banner Direct Payment form, as well as instructions on how to complete the form, are located here: https://www.ecu.edu/cs-admin/financial_serv/forms/
Gift Cards/Gift Certificates, Incentives or Prizes

To define and properly document the purchase and distribution of gift cards and gift certificates purchased using Grant and other University funds.

1. General Guidelines.
   - The purchase of gift cards/gift certificates, incentives, or prizes should have prior approval via a completed Authorization for the Purchase of Gift Cards/Gift Certificates, Incentives, or Prizes form.
   - Gift cards/gift certificates must be treated like cash and administered with a high level of security.
   - The maximum value allowed for a single gift card is $100.
   - At no time may the Principle Investigator for sponsored projects or any ECU employee use a gift card or incentive item for personal use.
   - Gift cards/gift certificates may be allowable as prizes for students participating in a University sponsored event or an incentive for research participation as allowed by the appropriate funding authority. Non-monetary incentives may also be allowable in these cases.
   - When gift cards are being purchased with grant funds, the following criteria must be met:
     i. The gift card is for research participant incentive payments only, and
     ii. Costs for such incentives are included in the grant’s budget and are allowable by the terms and conditions of the specific grant.
   - A distribution log for any type of incentive or prize is required. Logs for gift cards should include the number of cards purchased, the number of cards distributed, and the number of cards on hand. This log should be maintained current at all times.
   - A final distribution log should be submitted to OGC at the end of the project and prior to the end of each fiscal year. This is required to comply with 1099 tax reporting regulations.
   - Distribution logs deemed confidential should be maintained in accordance with the Office of Grants and Contracts Policy and Procedure Titled “Payments to Research Participants (Human Subjects)” (see next page).
   - The preferred method of purchase is via a PORT requisition or ECU ProCard.

2. Procedures. A signed Authorization for the Purchase of Gift Cards/Gift Certificates, Incentives, or Prizes form is required PRIOR to the purchase of any gift card/gift certificate or other non-monetary incentive or prize. Authorizations are reviewed on a case-by-case basis and are provided for a single intended purpose only (i.e. a research study or campus event) as specified in the detailed description and
Gift Cards/Gift Certificates, Incentives or Prizes

business purpose section of the form. A new authorization is required for an additional project, study, or new event.

- If the original intended purpose or intended vendor changes, a new authorization form is required.
- All authorizations require the requestors/principal investigator’s signature, the Dean or Department Head of the requesting department approval, and that of the funding office.
- Materials Management has final approval and can only consider authorizations that are complete and have been funneled through the appropriate channels and signed accordingly.

3. **Human Subjects/Research Participants:**

- The Division of Research and Graduate Studies, Office of Grants and Contracts Policy and Procedure titled “Payments to Research Participants (Human Subjects)” applies and may be viewed at [http://www.ecu.edu/cs- acad/osp/upload/Payments-to-Research-Participants.pdf](http://www.ecu.edu/cs-acad/osp/upload/Payments-to-Research-Participants.pdf)
- The policy titled PAYMENTS TO RESEARCH PARTICIPANTS (HUMAN SUBJECTS) should be followed regardless of funding source when subjects are involved.
- UMCIRB approval: No human subject payment of any type may be made for a research subject without an approved UMCIRB protocol.
- Grant’s approval: No payment of any type may be made to a research subject, from a sponsored project, without approval by OGC that subject payments are authorized under the specific award.
- The preferred purchasing method is the ECU ProCard; Gas card purchases, however, are purchased via a requisition in the PORT system.
- Once the Authorization for the Purchase of Gift Cards/Gift Certificates, Incentives, or Prizes has been approved, Materials Management will notify the requester via email and will return the form to the department so it may be submitted with the payment vehicle.
- Materials Management will send one copy of the Authorization for the Purchase of Gift Cards/Gift Certificates, Incentives, or Prizes to the Grant’s Office.

4. **Departmental Documentation.** Departments and Principle Investigators for Sponsored projects are responsible for accurate record keeping including disbursement logs and other documentation that may be required by the funding agency.
- Proof of original purchase is required (i.e. priced, itemized receipt) and should be submitted with the appropriate form of payment. A copy should be kept on file with the department.
• The completed Authorization for the Purchase of Gift Cards/Gift Certificates, Incentives, or Prizes must be submitted with the appropriate form of payment. A copy should be kept on file with the department.
• At all times the total of the undistributed gift cards/gift certificates and the disbursement log must equal the total of all gift cards/gift certificates purchased.
• Departments should be prepared at all times to provide a packet of information documenting the authorization, purchase, disbursement, and number of cards or incentives on hand when requested for audit.
Travel

All travel associated with a grant or contract should be managed in accordance with ECU Travel Policy. Prior to processing travel payments, the Departmental Administrator should attend an ECU training session for processing travel requests and reimbursements. Travel associated with a grant or contract must be allowable, allocable, and reasonable in accordance with the rules set forth in OMB Circular A-21.

   - **BEST PRACTICE:** 30 days from cost incurred or in-voice received.
   - **STANDARD:** < 30 days
   - **MAXIMUM:** 90 days or prior to final FSR/Invoice; whichever is first.
   - **ACTION:** Costs may be disallowed - cannot be charged to sponsored project.

2. Travel Pre-Authorization. Travel Preauthorization is required for work related travel at ECU regardless of the funding source. When calculating the cost estimate for travel, ensure there is adequate funding budgeted in the sponsor budget.

3. Reimbursement Rates. The reimbursement rates are the same regardless of the source of funding. Standard ECU reimbursement rates should be used for the purpose of developing a budget and should be used consistently regardless of the funding source. For more information of the current rates, visit: http://www.ecu.edu/cs-admin/financial_serv/accountspayable/quickrates.cfm

4. ECU Travel Manual. For any questions related to transportation, per diem, conference expenses, and other reimbursable expenditures, refer to the ECU Travel Manual located at: http://www.ecu.edu/cs-admin/financial_serv/accountspayable/travelmanual.cfm

5. US Flag Air Carriers. Any air transportation to, from, between or within a country other than the U.S. of persons or property, the expense of which will be paid from U.S. government funding, must be performed by a U.S.-flag air carrier if service is "available". U.S.-flag air carrier service is considered "available" even though:
   - comparable or a different kind of service can be provided at less cost by a foreign-flag air carrier;
   - foreign-flag air carrier service is preferred by or is more convenient for the traveler.

   The following rules apply unless their application would result in the first or last leg of travel from or to the U.S. being performed by a foreign-flag air carrier:
   - A U.S.-flag air carrier shall be used to destination or, in the absence of direct or through service, to the farthest interchange point on a usually traveled route;
   - If a U.S.-flag air carrier does not serve an origin or interchange point, a foreign-flag air carrier shall be used only to the nearest interchange point on a usually traveled route to connect with a U.S.-flag air carrier; or,
• If a U.S.-flag air carrier involuntarily reroutes the traveler via a foreign-flag carrier, the foreign-flag air carrier may be used notwithstanding the availability of alternative U.S.-flag air carrier service.
Project Management and Oversight

Grant and Contract activates must be monitored on a regular and ongoing basis. Expenses must be monitored monthly to ensure the accurate amounts are being charged to the correct funds/accounts. PIs should meet on a regular basis with Departmental Administrators to ensure funds are being expended in a timely fashion and to avoid unnecessary delays in project continuity.

1. **Best Practices for Account Monitoring.** Review each fund for correct amounts/allocation, related to project activities, necessary for completion of project. PI approval and verification process should be documented.
   - **BEST PRACTICE:** Review/approval prior to cost incurred. Review of accuracy on ledger 30 days.
   - **STANDARD:** 60 days
   - **MAXIMUM:** to process corrections - 90 days or prior to final FSR/Invoice; whichever is first.
   - **ACTION:** Costs may be disallowed - cannot be charged to sponsored project.

2. **Monthly Financial Monitoring.** Departments are required to review account expenditures on a monthly basis to ensure accuracy in transactions.
   II. Use whichever Banner Report you are most comfortable with (e~Print, INB, ECUBIC, etc) to review all transactions and ensure they are accurate.
      i. e~Print Report FRRGITD Grant Inception to Date is recommended for review of monthly grant expenditures and revenues.
   III. Update the Monthly Departmental Review of Financial Transactions Completion Log in your grant folder.

3. **Best Practices for Expenditure Rates/Projected Expenditures.**
   - **BEST PRACTICE:** Monthly/quarterly.
   - **STANDARD:** at 6 months/50% of budget period. (<25% reportable)
   - **MAXIMUM:** at 9 months/75% of budget period. (<50% reportable)

4. **Quarterly Stakeholders Meetings.** The PI and Departmental Administrator, Kevin Mills, should meet on a regular basis to discuss the budget, upcoming expenses, and to ensure a timely plan for spending down the account is in place.

5. **Files Management and Archiving.** The Departmental Administrator should have a Grant Folder for every grant administered in his/her department. This folder should contain the following:
   I. A copy of the Prime Award.
   II. A copy of the most up-to-date budget.
   IV. Copies of all purchase receipts, travel forms, and contracts associated with the project.
   V. Log of Gift Cards (if applicable).
   VI. Documentation of Cost share (if applicable).

6. **Best Practices for Final Quarter Expenditures.**
- BEST PRACTICE: All necessary expenditures booked and all necessary corrections processed prior to budget end date.
- STANDARD: No equipment or large expenditures in last 60 days. No expenditures for the purpose of reducing budget balance - must be necessary to complete the goals of the project. All goods must be received and used prior to the end date of the award. No stockpiling.
- MAXIMUM: No equipment in last 30 days. No large expenditures in last 30 days. All goods must be received and projected to be used prior to the end date of the award. No stockpiling for future use. Specific exceptions may apply for equipment - only or specialized projects - contact OGC for clarification/exception. No expenditures for the purpose of reducing budget balance - must be necessary to complete the goals of the project.
Non-Competing Continuation/Progress Reports

Most grants and contracts require progress reports be submitted to the sponsor at regular intervals throughout the life of the grant. Reporting requirements will be detailed in the notice of award. Multiyear awards are often funded in one year allotments and a progress report will likely be required before you receive the next year of funding.

For multiyear awards, it is ECU policy that a proposal be routed through RAMSeS for annual progress reports for review by University Administration. This allows Department Chairs, ADRs, and OSP to review the grant annually for compliance and effort monitoring.

1. **RAMSeS.** Follow the procedures detailed in the RAMSeS section of this manual but make the following changes:
   I. Use the Copy function to copy the original proposal in RAMSeS. The Copy function can be accessed by logging into RAMSeS, clicking “My Proposals” in the Proposal Dashboard, search by “submitted”, locate the appropriate proposal and click “Copy”.
   II. Select “Non-Competing Continuation/Progress Report” for the Proposal Type on the General Info Page.
   III. Use all zeroes ($0.00) for budget figures on the Budget Page.
   IV. Make any necessary changes to the compliance pages. If changes are identified, add a note to the Submission Notes page to explain the reason for the change.
   V. Attach a copy of the progress report to the attachments page. Also attach any correspondence that you have had with the sponsor, including approved budget revisions, emails, carry-forward requests, etc.

2. **Submission.** Review the terms and conditions of your award to determine the appropriate means of submission. Many progress reports are submitted electronically through a sponsor’s website (such as eRA Commons). Often, a PI will need to create the progress report and upload the necessary attachments into the sponsor’s website. It must then be routed to a signing official (OSP) for final review and submission. Make sure that OSP is aware that a progress report is being routed to them both in RAMSeS and in the sponsor’s submission portal.

3. **Compliance Requirements.** If you identify any compliance issues in RAMSeS associated with your project, contact OSP immediately to determine if other actions are needed. This must be done even if the issue was identified and mitigated during a previous budget period.
   I. **Human Subjects (IRB).** Unless otherwise stated in the IRB approval letter, IRB protocols must be reviewed annually. If your project involves
human subjects, contact IRB immediately to determine if review is necessary.

II. **Animal Subjects (IACUC).** IACUC protocols must be reviewed every three years. Contact OSP to determine if your protocol needs to be reviewed prior to award acceptance.

III. **Conflict of Interest.** Notify OSP and the Office of Research Compliance if any new and/or previously undisclosed conflicts have developed over the course of the last year.

IV. **Export Controls.** Notify OSP and the Office of Research Compliance if any new and/or previously undisclosed foreign nationals have joined your research team over the course of the last year.
Deficit/Overrun Policy

This policy establishes procedures for identifying and clearing cost overruns on sponsored agreements. The policy applies only to true overruns, not temporary accounting deficits which may be based on timing differences of payments and expenditures or be due to expenditure credits in transit. These procedures are based on general governmental policies and good audit management practices. If an agreement has different requirements than those in this policy, the most restrictive requirement will be followed. These procedures apply to all sponsored agreements (federal and non-federal).

1. **Definition**: An overrun occurs when:
   I. Total expenditures exceed the total authorized amount for an agreement; or
   II. Line-item expenditures exceed an authorized amount and there is no institutional rebudgeting authority or written exception approved by the sponsor; or
   III. The sponsor fails or refuses to make payment for expenditures incurred.

2. **Responsibilities**:
   I. It is the responsibility of the Principal Investigator (PI) and departmental administrator (DA) to monitor expenditures on a monthly basis.
   II. It is the responsibility of the PI/DA to adjust expenditures and make necessary accounting corrections, on a timely basis, to assure that overruns do not occur.
   III. The Office of Grants and Contracts (OGC) may unilaterally clear overruns whenever deficits are not cleared, on a timely basis, in conformance with this policy.

3. **General Policy**: Accounts (Banner Fund-Org) cannot be maintained in a true deficit status. All true deficit expenditures must be cleared on a timely basis. 90 days is the maximum time period for routine accounting corrections and necessary deficit adjustments. The 90-day period is counted from the month-end in which the deficit first appears. For example: A deficit appearing in the month of September must be cleared by the December month-end Banner accounting statement.
   I. Overruns may not be funded from other sponsored agreements. Once an overrun has been determined, costs may not be transferred to another sponsored agreement to reduce the deficit.
   II. OGC may notify the PI/DA to clear deficits in less than 90 days, when discovery of the deficit is related to OGC account review, invoicing, financial reporting (FSR) procedures or deadlines, or based on the termination date of the award.
   III. The PI/DA must either clear the deficit by transferring costs to another institutional fund or fund the deficit from an appropriate non-sponsored fund. All deficit clearing transactions (cost transfers or fund transfers) must be reviewed/approved by OGC.
IV. If the deficit is not cleared within the 90-day period (or the OGC notification due date), OGC has the authority to declare the deficit a true overrun and initiate accounting transactions to clear the fund. OGC will work with the PI/DA/Chair to identify an appropriate departmental non-sponsored fund for deficit clearing. The PI/DA/Chair must identify an appropriate fund to use, on a timely basis, so that the deficit clearing accounting transactions can be posted by the next accounting cycle.

V. In January 2008, OGC established a “Sponsored Projects Clearing Account” (SPCA-special fund) for each of the colleges. This fund may be used for both deficit clearing and residual fund transfers. When appropriate or timely action is not taken by the PI/Department in clearing a sponsored agreement or when the PI/Department does not have an appropriate non-sponsored fund for the clearing transaction OGC may use the SPCA.

   a. OGC will utilize the SPCA to clear deficits if the PI/Department does not clear the account or provide an appropriate fund for clearing the overrun within 90 days (or the OGC notification due date).

   b. The Dean will coordinate with the PI/Chair for an appropriate internal means of payback when the SPCA is utilized. All deficit clearing transactions whether direct or through payback to the SPCA must be from non-sponsored funds.

VI. Once deficit costs have been cleared, they are considered disallowed costs and cannot be transferred back to the sponsored fund or to another sponsored fund at a later date.

VII. When line-item overruns occur on agreements where line-item deviations require specific agency authorization, revised budget requests should be submitted to the sponsor as soon as possible. The request must be submitted prior to the budget period termination date. Some sponsors will not approve requests submitted late in the budget period or submitted retroactively. The PI/Department must request the revised budget authorization within 30 days of notification from OGC that a line-item overrun exists (sooner if the budget period termination date is prior to 30 days).
Investigator / Admin Unit Change

Occasionally, a Principal Investigator (PI) is unable to fulfill their responsibilities as PI or has chosen to leave ECU. In such cases, the PI is advised to contact their OSP Grant Officer immediately for consultation. As the grantee institution, ECU is obligated to comply with sponsor regulations. All notifications to sponsors must be in writing and co-signed by an authorized official in OSP. A verbal conversation is not considered official, nor is correspondence between the PI and sponsor personnel.

All notifications to sponsors must be in writing and co-signed by an OSP official. Verbal conversations are not considered official notification. Not informing the sponsor of a PI change can cause serious problems resulting in costly consequences to the Department and University.

1. Internal Changes in PI or Admin Unit. Periodically situations arise when a PI is no longer viable to carry on the project. For example, a PI may have changed direction in research activity or a leave of absence may be necessary for health or other reasons. The sponsor will want to evaluate the circumstances and determine if another ECU PI can meet the project goals and approve the transfer of leadership on the project.

   The PIs involved in a grant/contract transfer must notify their Chairs and Deans of the intended transfer through submission of a completed Internal Departmental PI/Admin Unit Change Request. This document must be signed by the Relinquishing and Accepting PI's, as well as their respective Deans and Department Chairs.

   In the event that an ECU grant/contract must be transferred internally from one PI to another and/or Administrative unit please ask your OSP Grant Officer to send you an Internal Departmental PI/Admin Unit Change Request form. Acquire the required signatures and forward the completed form to your OSP Grant Officer.

2. Transfer of Grant to Other Institution. Grants are awarded to institutions, not individuals. For this reason, ECU must "relinquish" the grant and equipment (if any) to the new institution. Also, the awarding agency must approve all grant transfers from one organization to another.

   Principal Investigators must complete the following form:


   Consult with the OSP Grants Officer to determine the sponsor’s process for transferring grants.

   - For NIH grants, the Grant Officer will contact the NIH Grant Management Officer (GMO) named on the award document. Visit the NIH Policy Guide for instructions regarding NIH Change in Grantee Organization http://www.ecu.edu/cs-acad/osp/upload/NIH-Change-of-Grantee-Organization.doc.

   - For NSF grants, The Grant Officer will contact the Program Officer named on the award document. The NSF grant transfer process is initiated in
Investigator / Admin Unit Change

Fastlane by the Principal Investigator and followed up on in the OSP by the new institution.

- For all other sponsors:
  - Complete the necessary sponsor forms for award and/or equipment transfer.
  - While completing forms, work in conjunction with the ECU department managing the award and the Office of Grants and Contracts (OGC) to determine and agree upon account balances. OGC is responsible for submitting final financial reports to the sponsor. Grants cannot be transferred from one institution to another until the financial reports are submitted.
  - Route any documents requiring "institutional signatures" to OSP for review and sign off - deans, department chairs, etc. are not authorized to relinquish grants or equipment on behalf of East Carolina University.
  - Complete any additional requirements outlined by the agency or the institution to which the grant is transferred.
Budget Revisions

When a proposal is submitted to a sponsor the budget that is originally proposed should be adhered to as closely as possible. However, circumstances may arise that require the budget to undergo changes. When a budget revision becomes necessary, the PI may be required to seek prior approval from a sponsor before the changes can be implemented. It is important to read and understand the terms and conditions of an award so that you know when prior approval is required for a budget revision.

1. Available Funds. Prior to deviating from your original budget it is important to review existing balances to ensure expenses do not exceed available funds. When revising a budget it is important to take into account all of the variables. For instance, if you are moving $5,000 from Travel to Salary, you must also take into consideration the Fringe associated with the salary. Likewise, if you are moving $5,000 from Equipment to Other Contractual Services, it is important to determine if F&A was applied to the Equipment in the original budget. If not, the $5,000 may need to be broken down into both direct and indirect costs.

Always consult with your OGC Grant Accountant to ensure all of the variables are considered prior to making a decision to revise the budget. Once the accountant has signed off on the budget revision, the next step is to contact OSP to let your Grant Officer know that you want to request a budget revision. Your OSP Grant Officer will help you to determine if prior approval is needed for the revision.

2. Prior Approval. A budget revision request must be submitted to a sponsor for approval before changes are made unless stated otherwise in the award document. The award document will often include terms that define the process for requesting prior approval. If the award document does not include the terms, consult the sponsor’s website for general grant terms and conditions. It may be necessary for your OSP Grant Officer to contact the sponsor directly to determine if prior approval is needed and the means by which to request the revision.

In general, the PI and the Department Admin should avoid direct communication with a sponsor regarding administrative issues. It is recommended that all administrative questions and correspondence be handled by OSP.

Sponsor specific forms may be required for the revision request. These forms should be completed by the PI/Department Admin, reviewed by OGC, and transmitted to the sponsor by OSP.

Federal Awards require prior approval for all of the following financial revisions:

- Alterations and renovations:
  - Rebudgeting more than 25 percent of a budget period’s total approved budget into alterations and renovations costs.
  - Any alterations and renovations project exceeding $500,000.
  - Major alterations and renovations costs for any foreign grant.
- Rebudgeting of funds from trainee costs to other budget categories.
Budget Revisions

- Rebudgeting of salary and fringe benefits for investigators who receive career development awards.
- Capital expenditures (construction or acquisition of land or building).
- Transfer of funds between construction and non-construction work.

3. **Expanded Authorities.** Federal administrative requirements allow agencies to waive certain cost-related and administrative prior approvals; these are known as expanded authorities. Grantees must exercise proper stewardship over Federal funds and ensure that costs charged to awards are allowable, allocable, reasonable, necessary, and consistently applied regardless of the source of funds. The sponsor may disallow the costs if it determines, through audit or otherwise, that the costs do not meet the tests of allowability, allocability, reasonableness, necessity, and consistency.

   Under most federal awards the recipient is allowed expanded authority to revise the proposed budget 25% of the budget period’s total approved budget. Contact OSP to determine if your award falls under expanded authorities. If so, work with OGC to ensure your revisions do not exceed 25% in the budget period.
No Cost Extensions

No-cost extensions (NCE) requests are non-monetary requests to extend the time period to complete work on a project. NCEs are not for the purpose of spending down an unexpended balance on a grant award. NCEs are generally in the form of a letter or an electronic submission to the sponsor, co-signed by OSP and must be submitted in sufficient time to allow the request to reach the sponsor (but typically NOT initiated with a call or e-mail to the Grant Officer) no less than thirty (30) days prior to the expiration of the award. Some agencies, however, require the NCE 45, 60 or even 90 days prior to the expiration of the award. If you are not sure of the deadline, check the sponsor's guidelines or ask your Grant Officer for assistance. The NSF requires electronic submission of the NCE via their FASTLANE program. NIH requires electronic submission via ERACommons, and NOAA requires them thru NOAA Grantonline. It is expected that more agencies will require electronic submissions of NCEs in the future.

1. **Means of Request.** Different sponsors will require different forms of documentation to request a NCE. Some may require a formal request in writing signed by the PI, others may require a request be submitted via an online system, while other may require a simple email. To determine what you need for a request review the notice of award or the contract. Follow the instructions provided by the sponsor in the agreement. If there are any questions regarding what is needed, contact your Grant Officer in OSP. Your Grant Officer will contact the sponsor for clarification if needed.

2. **NCE Request Form.** Complete a NCE Request form, acquire the necessary signatures, and email the form to your OSP Grant Officer along with any other sponsor required documents. The NCE Request form is located here: [http://www.ecu.edu/cs-acad/osp/upload/NCE-Request-Form9-2-2011-3.doc](http://www.ecu.edu/cs-acad/osp/upload/NCE-Request-Form9-2-2011-3.doc)
Cost Sharing

Cost sharing is the portion of project expenses related to a sponsored agreement that is contributed by parties other than the primary sponsor and is not directly charged to a sponsored project account. Cost sharing represents a University commitment to provide resources to a sponsored project. Cost sharing may be required by the sponsor or offered by the University, and may or may not be included in the sponsored award document. Regardless of how it originates, cost sharing represents a university commitment to provide resources to a sponsored project and to provide documentation of those costs subject to review and audit.

1. **Best Practices for Proposing Cost Share**. All cost share must be documented in the accounting and effort reporting system or it cannot be reported to the sponsor to meet the cost share/match requirements. Cost share is subject to the same audit standards as costs charged directly to a sponsored project. State and University policies require that all cost share be minimized.
   - **BEST PRACTICE**: Do not propose cost share.
   - **STANDARD**: Cost share should be limited to projects where the sponsor has a mandatory cost share/match requirement or where the PI/Chair/Dean have determined there are benefits to the University and it is essential for the project.
   - **MAXIMUM**: Effort cost share should be limited to 20% cumulative, from all awards. Effort cost share of 25% or more (cumulative, from all awards), must have the prior approval of the appropriate Vice Chancellor.
     - All non-salary cost share must have the prior approval of the appropriate Vice Chancellor.

2. **Best Practices for Reporting/Monitoring/Documenting Cost Share**.
   - **BEST PRACTICE**: Cost share should be reviewed/documented monthly in conjunction with expenditures charged directly to the sponsored project.
   - **STANDARD**: Quarterly for non-salary, ERS for salary/effort.
   - **MAXIMUM**: Every 6 months a cost share reconciliation must be filed with OGC. The final cost share reconciliation must be submitted to OGC prior to the final FSR/Invoice.

3. **Types of Cost Sharing**. The two major categories of cost sharing are:
   - **Mandatory Cost Sharing** is a cost contribution required by the grant sponsor in the grant solicitation, included in the proposal budget, and communicated to the grantee as a condition of the award. Cost sharing that is not initially required in the solicitation, but is offered by
the University in the proposal, and explicitly communicated to the grantee as a condition of the award is also considered mandatory.

- **Voluntary Cost Sharing** is a cost contribution offered by the University in the project budget, but not included as a condition of the award. Voluntary cost sharing also includes expenditures incurred during the performance of the project which were not anticipated in the proposal budget and not funded by the sponsor.

Other definitions:

- Direct Costs are costs that can be specifically identified with a particular project, program, activity or sponsored award at ECU.
- Matching Contribution is a form of cost sharing. It is the amount pledged by the institution or a third party to match some portion of funds provided by the primary sponsoring agency. Matching contributions may be in any form, including costs incurred by the University and in-kind contributions made by third parties.
- Third Party In-Kind Contribution is a non-cash contribution to a sponsored project or program which is provided by a party other than either ECU or the primary sponsoring agency. Third party in-kind contributions may be in the form of services directly benefiting and specifically identifiable to the project or program, equipment, supplies, or use of space.

4. **Limiting Cost Share.** Cost share represents a commitment of scarce University resources and generally should be limited only to those situations where it is mandated by the sponsor. Voluntary cost sharing should only be offered in unusual cases where it is clearly necessary because of the nature of the program.

   In all situations, the use of cost sharing should be kept to a minimum because of the burden that cost sharing places on University resources and the increased audit liability it represents for the project. PI proposals should not commit more cost share than is absolutely necessary for the performance of the program or to meet sponsor requirements. Any cost share commitment must be specifically approved by the Dean of the appropriate College/School.

   F&A rates reflect real costs to the University for conducting sponsored activities. F&A recoveries are needed to support the University’s mission and the research infrastructure. A waiver of F&A should not be requested nor offered as cost share except under exceptional circumstances. Unless the sponsor has a published guideline restricting F&A to less than the negotiated rate, the University may require that the PI or Department provide funding for the waived F&A from their own resources. Once committed to a sponsor, any voluntary cost share becomes mandatory for documentation, reporting and audit purposes.

5. **Eligible Expenditures for Cost Share.** To be allowed as cost-shared expenses, costs must be:

   - Allowable and allocable under applicable cost principles (e.g., OMB circulars A-21 and A-110), sponsor policies and the specific terms of the sponsored agreement.
Cost Sharing

- Certifiable in the effort distribution and certification process (for costshared effort).
- Necessary and directly related to the project objectives (except for waived or reduced F&A costs).
- Capable of being quantified and documented.

There are four general restrictions on costs that may be used for cost sharing:

- If the costs are used as cost sharing for a sponsored project, they may not be paid or used as cost sharing for another program, unless specifically permitted by statute or specifically authorized by the sponsors. Costs may only be reported "once" for cost share purposes.
- Cost share may not normally come from another sponsored project without specific sponsor authorization. Cost share normally must come from non-sponsored University resources.
- Costs classified as F&AC, such as administrative and clerical salaries, may not be used as direct cost sharing unless approved as an exception under the prime agreement or unless waived F&AC is authorized as part of the cost share commitment.
- All cost share costs must meet the same eligibility, allowability, period of availability and allocability requirements as costs directly charged to the sponsored project.

Examples of allowable forms of cost sharing:

- The effort of the Principal Investigator and/or employees devoted to but not paid by sponsored agreement, including the associated fringe benefit costs, is one method of cost sharing. All effort costs must be documented through the effort certification system (ERS). Only cost share effort certified through ERS is eligible for reporting cost share to the sponsor.
- Most other direct costs may be used for cost share, unless specifically prohibited by sponsor guidelines. Common examples include:
  - The cost of equipment whose purchase is necessary for, and dedicated to, the successful completion of the project. Existing equipment made available for the performance of the sponsored agreement must not be considered for cost sharing since the recovery of its cost is included in the F&A rate and the sponsor is already paying for it through the application of the F&A rate. Equipment fees, charged to all users, normally may be used for cost share - unless the equipment was purchased by the sponsored agreement.
  - Laboratory supplies purchased for the specific project.
  - Travel undertaken for the specific needs of the project.
  - Third party contributions. When the contribution is in the form of personal services, the contributor must certify, in writing, that the amount cost shared is comparable to the individual’s regular rate of compensation. When contributions are for other than personal services, the provider must state the fair market value
of the tangible item and certify that costs can be validated/audited through their financial systems.

- Waived or reduced F&AC (i.e. the difference between the applicable negotiated rate and the amount awarded by the sponsor). F&AC costs may be included as cost sharing for federal awards only if they are specifically identified in the accepted proposal, or with the specific approval of the awarding agency. Waived F&AC only applies when the sponsor would normally have authorized the full rate. In cases where the federal rate is limited, capped programmatically or by statute, only the authorized/capped rate may be used for F&AC calculation purposes (whether charged to the award or included as cost share). Most non-federal sponsors will allow the calculated difference between their lower, capped rate and the University's published, negotiated rate for cost share.

6. Pre-Award Procedures: In order to fulfill the University's responsibility to sponsors, sponsored projects generally include some PI effort and other personnel effort that is directly charged to or explicitly cost shared. The effort is quantified in the proposal budget. The amount of effort must be realistic and the total of one's effort must not exceed 100%. Whenever possible, salary commensurate with effort should be included in the proposal and requested from the sponsor.

When cost-shared effort is offered, the following should be carefully considered:

- The sponsor's requirement for cost sharing.
- The percentage of time already committed on other sponsored projects.
- The amount of effort devoted to other functions such as teaching and administration.
- The amount of effort devoted by others such as co-Principal Investigators
- The size and complexity of the project.
- The ability to document and audit actual effort to the project.

Each school should establish a process for the review and approval of a commitment to cost share. The OSP approval form must be used for this purpose but additional information may need to be provided by the PI in the form of a memo or attachment. Signatures on the form signify that the Principal Investigator, department, and school concur with the proposed cost sharing and will provide all the necessary funding and will document cost share in conformance with required audit standards. Prior to proposal submission or award acceptance, OSP will contact the department or the Principal Investigator with any concerns it has regarding the proposed cost sharing commitment.

Once the award is accepted, failure to comply with the cost sharing commitment may result in a loss or return of sponsor funds and could lead to other audit findings or penalties.
7. **Post-Award Procedures.** All cost-shared expenditures for a sponsored project must be properly recorded and reported in the University accounting system and/or effort reporting system. Cost shared expenditures must be identified with the same functional classification as the sponsored award.

For cost shared salaries, recording and tracking occurs through the effort reporting system. For all other expenses, the specific transactions will be documented as cost share and identified in the accounting system. These expenses will be documented in the same manner and have the same approvals as expenses charged to the sponsored project.

For mandatory cost sharing, the cost sharing actually provided and reported must be at least the amount required by the terms of the award or the sponsor's portion of the funding may be reduced. Inability to meet the cost share requirement must be reported to the sponsor. Only the sponsor can authorize a reduction in the cost share commitment. Throughout the project, the Principal Investigator and department are responsible for monitoring the actual contribution to the project and ensuring that the cost-sharing requirement is met and properly recorded. The PI must be able to provide detailed information on the cost share to OGC for audit and reporting purposes. OGC will require the PI/Department to provide periodic, transactional reporting on cost share.

The PI must submit a detailed cost share reconciliation at least every six months in order to ensure that all cost share commitments will be met by the budget end date. OGC recommends that cost share reconciliations be processed on a quarterly basis.

The PI should contact OGC whenever it is projected that the cost share commitment will not be met. Depending upon the sponsor, the terms of the agreement and the type of cost share required, it may be necessary to contact the sponsor for approval to reduce the cost share commitment. Depending upon the sponsor, the terms of the agreement and the type of cost share required, it may be necessary to reduce costs to the sponsored agreement.

OGC will review cost share expenditures with the Principal Investigator and Departmental Administrator to assure appropriateness of expense and documentation of transactions prior to reporting cost share to the sponsor. OGC may disallow cost share expenditures for reporting purposes based on sponsor guidelines, this policy or other audit requirements. OGC may disallow sponsor expenditures when cost share commitments have not been met or reductions have not been authorized by the sponsor.

8. **Audit.** Expenses reported as cost share are subject to the same audit procedures as costs directly charged to the sponsored award.
Grant Close Out

Review the pre-term closeout notices you receive from OGC and assure that all necessary actions/transactions are completed on a timely basis. Complete the critical, time sensitive actions indicated on the pre-term notification including but not limited to:

1. **Personnel Actions**: Move personnel to another account or terminate employees.
2. **ProCard**: Move default to another account or terminate.
3. **Purchase Orders**: Determine if any purchase orders are outstanding - liquidate, expedite delivery or move to another account. Make sure all purchased items have been received, invoiced and paid for prior to the end date.
4. **Standing Orders**: Make sure vendor is given new account to use or terminate.
5. **Communications Equipment (Phone Services)**: Move to another account or terminate service.
6. **Travel**: Verify that all travel reimbursements have been submitted and are paid by the project end date. Travel must begin and end prior to the term date in order for the costs to be paid by the award. For federal awards - review US Carrier requirements.
7. **Subcontracts**: Verify all deliverables have been met and final invoice received and processed for payment by the project end date.
8. **Cost sharing**: Verify that all cost sharing commitments are met and documented by the project end date.
9. **Final Technical Report**: Needs to be submitted to your sponsor by the due date.
10. **Patents and Inventions**: Any potential patents or inventions that result from a sponsored activity should be reported to the Office of Technology Transfer as early as possible. For more information on patents and inventions, please refer to OTT’s website: [http://www.ecu.edu/cs-acad/ott/patentprime.cfm](http://www.ecu.edu/cs-acad/ott/patentprime.cfm)
11. **Best Practices for Award Closeout**: OGC sends the PI/DA a pre-term notification when awards are near their end date. If not already started, a complete review of the status of the award should be undertaken at the time of notification. Including, but not limited to:
   - Contact OSP if a no-cost-extension is needed.
     - Standard: Extension requests must be processed prior to the budget end date.
   - Contact OGC if a budget revision is needed.
     - Standard: All budget revision requests must be approved prior to the budget end date.
   - Review planned/projected expenditures and adjust prior to the budget end date.
     - Standard: All costs must be incurred prior to the budget end date.
• Review all expenditures for accuracy and allowable costs and correct prior to the budget end date.
  o Standard: All corrections must be processed within timeliness standards and prior to the final FSR/Invoice.
• Terminate/adjust all EPAFs, as needed, prior to the budget end date.
  o Standard: All adjustments must be processed within timeliness standards.
• Review progress/technical or other reporting requirements.
  o Standard: All necessary reports must be submitted to the sponsor by the due date.

• BEST PRACTICE: All necessary expenditure corrections completed within 30 days of budget end or before final FSR/Invoice; whichever is first. All EPAFs and standing orders corrected prior to or within 30 days of budget end date.
• STANDARD: Deficits or residuals cleared within 60 days of budget end date.
• MAXIMUM: Deficits or residuals cleared within 90 days of budget end date.
• ACTION: Deficits/residuals not cleared within 90 days of budget end date may be unilaterally transferred by OGC. Costs cannot be transferred to another sponsored project.
Important Contacts

1. Brody School of Medicine Grant Office
   - Andy McKinney
     - 252-744-4069
     - mckinneya@ecu.edu
   - Angela Robinson
     - 252-744-1844
     - robinsona@ecu.edu

2. Center for Health Disparities Grant Administration
   - Kevin Mills
     - 252-744-5269
     - millsk@ecu.edu

3. Corporate and Foundation Relations (University Development)
   - Sharon Hamilton
     - 252-328-9570
     - hamiltons@ecu.edu
   - Tricia Riedinger
     - 252-737-1820
     - riedingerp@ecu.edu

4. Effort Reporting (ERS)
   - Angie Wade
     - 252-328-9533
     - wadea@ecu.edu

5. Environmental Health & Safety (EH&S)
   - Kelly Shook
     - 252-328-6166
     - shook@ecu.edu

6. Grants and Contracts (OGC)
   - Christina Kennedy
     - 252-737-2881
     - kennedyc@ecu.edu

7. Institutional Animal Care & Use Committee (IACUC)
   - Janine Davenport
     - 252-744-2436
     - iacuc@ecu.edu

8. Materials Management
   - Stacey Schley
     - 252-328-6434
     - schleys@ecu.edu
9. **PORT**
   - Chuck Boulineau
     - 252-328-1924
     - boulineauc@ecu.edu

10. **ProCard**
    - Frances Flowers
      - 252-328-2761
      - flowersf@ecu.edu

11. **Prospective Health**
    - Edward Johnson
      - 252-744-2070
      - johnsone@ecu.edu

12. **Research Compliance Administration**
    - Hiromi Sanders
      - 252-328-9474
      - sandersh@ecu.edu

13. **Research Integrity & Compliance (IRB)**
    - Norma Eply
      - 252-744-2914
      - umcirb@ecu.edu

14. **Research Development**
    - Ernest Marshburn
      - 252-328-9014
      - marshburne@ecu.edu

15. **Sponsored Programs (OSP)**
    - Annette Keyes
      - 252-328-9535
      - keyesa@ecu.edu
    - Rick Smiley
      - 252-328-9539
      - smileyr@ecu.edu

16. **Technology Transfer (OTT)**
    - Martha J. S. Van Scott
      - 252-328-9545
      - vanscottm@ecu.edu
## Quick Facts

### Sponsored Programs

<table>
<thead>
<tr>
<th>OSP Mailing Address</th>
<th>Barbara H. Gray, Director</th>
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<tbody>
<tr>
<td>Office to be notified about Awards</td>
<td>Office of Sponsored Programs</td>
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<tr>
<td></td>
<td>East Carolina University</td>
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<tr>
<td></td>
<td>2200 South Charles Blvd, Room 2906</td>
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<td></td>
<td>Greenville, NC 27858-4353</td>
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<td></td>
<td>(T) 252-328-9540  (F) 252-328-4263</td>
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<tr>
<th>OSP Grant Proposal E-Mail Address</th>
<th><a href="mailto:osp@ecu.edu">osp@ecu.edu</a></th>
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<td>OSP Website</td>
<td><a href="http://www.ecu.edu/osp">http://www.ecu.edu/osp</a></td>
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| Institutional Authorized Signing Official | Barbara H. Gray, Director of OSP |

### Institutional

| Tax ID/Entity Identification Number (EIN) | 56-6000403 |
| DUNS Number                             | 607579018  |
| Congressional Districts                 |            |
| NC-001 (West Campus)                    |            |
| NC-003 (East Campus)                    |            |

| University Fiscal Year                  | July 1 through June 30 |
| IRB Assurance #                         | 00000658  |
| Animal (IACUC) Welfare Assurance #      | A3469-01  |

| Institutional Profile (IPF) for NIH     | 578209    |
| CAGE Code                              | IKR29     |
| FICE Code                              | 002923    |
| IPEDS                                  | 198464    |
| ARC Number                             | 5984      |
| NAICS Code                             | 611310    |
| FWA Number                             | FWA00000658 |
| CEC Number                             | CEC607579018 |
### Financial

<table>
<thead>
<tr>
<th>ECU Financial Officer</th>
<th>Kathleen G. Hall, Director</th>
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<tr>
<td>(all payments should be mailed to)</td>
<td>Office of Grants and Contracts</td>
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<tr>
<td></td>
<td>East Carolina University</td>
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<td>2200 South Charles Blvd, Room 2900</td>
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<td>Greenville, NC 27858-4363</td>
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<td>(T) 252-328-9530 (F) 252-328-0769</td>
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<tr>
<th>Cognizant Audit Agency</th>
<th>Robbin Powell</th>
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<tr>
<td></td>
<td>Dept. of Health and Human Services</td>
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<td>(T) 301-492-4855</td>
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| DHHS Indirect Cost Rate Agreement            | November 2, 2011           |

### sf-424 (Grants.gov)

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<tr>
<th>Applicant Information</th>
<th>East Carolina University</th>
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<td>Office of Sponsored Programs</td>
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<tr>
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<td>Research and Graduate Studies</td>
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<td></td>
<td>2200 South Charles Blvd</td>
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<td>2909 Greenville Centre</td>
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<td><a href="mailto:osp@ecu.edu">osp@ecu.edu</a></td>
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| Employer Identification (EIN)                  | 56-6000403                        |

| Type of Applicant                              | H. Public/State Controlled Institution of Higher Education |

| Congressional District                         | NC 001                              |

| Executive Order 12372                           | Refer to Sponsor’s Announcement     |
Quick Facts

Authorized Representative
(Name of OSP Grant Officer)
Grant and Contract Officer
2200 South Charles Blvd
2909 Greenville Centre
Greenville, NC  27858-4353
Pitt County
(T) 252-328-9540 (F) 252-328-4363
osp@ecu.edu

Project/Performance Site Location
East Carolina University
6075790180000
2200 South Charles Blvd
2909 Greenville Centre
Greenville, NC  27858-4353
Pitt County
NC 001

Other Helpful Links: http://www.ecu.edu/cs-acad/grants/helpfullinks.cfm