## NORTH CAROLINA CENTRAL UNIVERSITY

## **Procedures for Sponsored Project Reporting**

**Responsible Offices:** Division of Graduate Education and Research

Office of Sponsored Research and Programs

Office of Technology Transfer Contracts and Grants Office Office of Research Compliance

Division of Administration and Finance

**Fixed Assets Office** 

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#### **Overview**

A mission of the Division of Graduate Education and Research is to support research excellence at North Carolina Central University. This mission is accomplished by encouraging and facilitating the awarding and use of external sponsorship of project needs and by serving as stewards of funds provided to the University by sponsors. All sponsored project awards received by the University include terms and conditions that are agreed to when a sponsored project award is accepted by the University. The terms and conditions typically include the timely and accurate submission of one or more the below listed reports. Generally, sponsored project reporting falls into six basic categories:

- 1. Technical Reports
  - a. Interim and Final Project Performance/Progress/Programmatic Reports;
  - b. Other requirements specified in the terms and conditions of the award document.
- 2. Financial Reports
  - a. Invoices;
  - b. Financial Status Reports;
  - c. Federal Cash Management Reports;
  - d. Letter-of-credit Reports;
  - e. Outlay Report & Request for Reimbursement for Construction Programs;
  - f. Other Financial Reports;
    - i. Person-Hours/Days Reports;
    - ii. Detail of Salary Charges by Employee;
    - iii. Program Income Reports;
  - g. Final/Project Close Out Reports;
- 3. Cost Sharing/Matching Reports;
- 4. Effort Reports:
- 5. Intellectual Property/Technology/Invention Reports;
- 6. Property Reports.

Contracts tend to have more reporting requirements than grants. Some of the more common reports required by contracts include:

- a. Contract Deliverables;
- b. Contractor's Release;
- c. Contractor's Assignment of Refunds, Rebates, Credits and Other Amounts;
- d. Patent Releases:
- e. Government Property Forms;
- f. Financial Status Reports:
- g. Invention Statements.

#### **Policy Statement**

North Carolina Central University shall comply in a timely and accurate manner with federal, state, and other sponsoring agency reporting requirements regarding programmatic, regulatory, fiscal, personnel, and property stewardship requirements of sponsored projects.

Principal Investigators on sponsored projects are responsible for the management and conduct of sponsored project activities. As part of that responsibility, Principal Investigators are responsible for understanding and complying with sponsored project reporting requirements associated with their sponsored project awards.

The Office of Sponsored Research and Programs (OSRP) and the Contracts and Grants Office shall work in partnership with Principal Investigators, Deans and administrative department heads to provide accurate, timely reports to sponsoring agencies. The Office of Contracts and Grants shall monitor reporting requirements and other deadlines to ensure compliance with the terms and conditions of the sponsored project award and to provide a continuous exchange of accurate, current information among the University, the Principal Investigator, and the sponsoring agency.

Principal Investigators, Deans, and administrative department heads must play a critical role in keeping the University in good standing with sponsoring agencies by maintaining day-to-day financial and technical information essential for accurate reporting.

#### Scope

This document applies to all sponsored project awards at the University and sets forth the requirements for both interim and final technical, performance, scientific, property and financial reporting of expenditures; and required cost share reporting, in accordance with the sponsoring agencies' terms and conditions.

#### **Purpose**

These procedures are implemented to emphasize to the University's research team the importance of timely compliance to reporting requirements. Reporting compliance sustains the University's integrity in research, maintains continuity of sponsoring agency support, prevents the threat of debarment to the University research community, and protects the University's-sponsoring agency-research partnership from being compromised.

#### **Definitions**

<u>Cooperative Agreement</u> – An agreement where the sponsor has substantial involvement in the project and the work is conducted by both the sponsor's employees and the Principal investigator.

<u>Contract</u> – An agreement between the University and another entity with specific obligations for both the sponsor and the recipient where the sponsor is seeking to procure a product or service, has more involvement, and uses the project to achieve a specific outcome or deliverable. In general, contracts contain a more precisely stated expectation than grants of a definable work product or service on some set schedule as a condition of payment.

<u>Deliverables</u> –Documents such a data, graphs, or software, etc., that must be submitted to the sponsoring agency, in accordance with the terms and conditions of the sponsored project notice of award.

<u>Export Controls</u> - Export Controls refers to regulations used by the federal government to control the export of information or items for reasons related to national or economic security and foreign policy.

<u>Grant</u> – A pledge of support where the sponsor has little involvement in conducting the project and generally is given to the University with a purpose to support instruction, research or public service.

#### Federal, State, and University Mandated Committees

Animal Subjects: The Institutional Animal Care and Use Committee (IACUC) is a self-regulating entity that, according to U.S. federal law, must be established by institutions that use laboratory animals for research and/or instructional purposes. IACUC is the definitive source of information regarding the humane and ethical use of vertebrate animals. In accordance with PHS Policy on Humane Care and Use of Laboratory Animals, the IACUC has the authority to review, approve, and deny all requests to utilize vertebrate animals for the purposes of research and/or education. The IACUC has the additional responsibility to review the animal care program and inspect all animal housing facilities identified in the University's Assurance at least twice a year (every 6 months) to ensure animal welfare, federal and University compliance. IACUC is required to submit an annual record of its activities to OLAW Division of Assurances.

*Human Subjects:* Regulated by policies and procedures established in 45 C.F.R. 46 Subparts A-D by the Department of Health and Human Services, the Institutional Review Board (IRB) is charged with the protection of human subjects used in research. The IRB has the authority to review, approve, require modifications (in order to approve), or disapprove all research endeavors initiated, promoted, and supported by the University according to 45 C.F.R. 46.111. NCCU has been granted a Federalwide Assurance (FWA) and its IRB is registered with the Office for Human Research Protections (OHRP).

Misconduct in Science: Scientific/research misconduct is defined as fabrication, falsification, plagiarism, or other actions that deviate from those practices that are commonly accepted within the scientific community for proposing, conducting or reporting research (42 C.F.R. 93). Each institution that receives or applies for a research training, research related grant and/or cooperative agreement under the PHS Act must

submit an annual report to the Office of Research Integrity (ORI) detailing possible research misconduct and University policy regarding the handling of allegations in order to maintain an established assurance (42 C.F.R. 93.302).

## Radiation Safety:

The Radiation Safety Committee (RSC) functions as chief regulatory driver for making decisions regarding license amendments and addressing any and all issues related to the day-to-day operations of the University's radiation safety program. Responsibilities of the RSC include establishing policies governing the acquisition, usage, storage and disposal of radioactive materials and radiation-producing devices. The RSC assures University compliance with State regulations and conditions defined by the license.

<u>Financial Report</u> - A financial report is an accounting of expenditures and obligations incurred during the period of performance and/or at the conclusion of the sponsored project. The financial report reflects the University's official accounting records.

<u>Closeout</u> - The process at the end of a sponsored project award by which the University completes any required accounting to the sponsor via final reports and prevents any further expenses from being incurred on the sponsored project award.

<u>Invention Disclosure Form (IDF)</u> - The IDF is an electronic form that all university employees, students and external collaborating inventors must complete and submit to the Office of Technology and Transfer that is used to describe the invention and provides pertinent information regarding the invention.

<u>Sponsor or Sponsoring Agency</u> – The organization that funds a project via a contract, grant or cooperative agreement, or other award agreement.

<u>Sponsored Project or Sponsored Program</u> - An externally funded activity, which is funded by a governmental agency, corporation, or private foundation, and is governed by specific terms and conditions.

<u>Sponsored Project or Sponsored Program Award</u> – Funding from an external entity such as a governmental agency, corporation, or private foundation for an activity with a defined scope and purpose undertaken by the University with the expectation of an outcome or something of value that directly benefits the sponsor.

<u>Technical Report</u> – A Technical Report is an written accounting of a sponsored project progress and performance during the reporting period and includes (i) a comparison of actual accomplishment with the project goals and objectives established for the reporting period, (ii) the findings of the Principal Investigator; (iii) where project output can be quantified, a computation of the cost per unit of output; (iv) reasons why goals and objectives were not met, if appropriate; and (v) other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

#### **Procedures**

#### A. Responsibilities

Principal Investigators, in collaboration with OSRP, the Contracts and Grants Office, and the Fixed Assets Office, are responsible for overseeing the timely and accurate reporting of the programmatic performance and financial status of a sponsored project. While the University's administrative offices prepare or assist with the preparation and submission of reports, they do so on the basis of documentation created and maintained by Principal Investigators. Principal Investigators must assure that such documentation is accurate, adequate and readily available. In addition, Principal Investigators are responsible for ensuring that any necessary financial adjustments and documentation (i.e., final invoices from vendors or subrecipients) are received and recorded by University administrative departments in a timely manner.

## B. Types of Sponsored Project Reports

#### 1. <u>Technical Reports and Other Deliverables</u>

Most sponsors require technical progress and final performance reports. sponsoring agency will have different requirements, which typically can be found in the terms and conditions of the sponsored project. The Office of Sponsored Research and Programs (OSRP) will provide technical report and deliverable requirements to the Principal Investigator at the start of the project. Principal Investigators are responsible for ensuring that progress/performance/program reports are submitted on time, in the correct format, on the correct and current form, or via an electronic submission system. Principal Investigators should not rely on the sponsoring agency staff to remind them of upcoming due dates. Progress reports of Federally-sponsored projects cannot be required more frequently than quarterly or less frequently than annually. Annual and final technical reports for Federally-sponsored projects are due 90 calendar days after the end of the grant year. Interim reports are due 30 days after the reporting period. The deadline for state and private awards may be shorter. During the period of performance of the project, OSRP will notify Principal Investigators when technical reports are due 90 days prior to the report due date.

### 2. Financial Reports

In general, sponsors require a financial accounting of the funds expended in support of a sponsored project and in accordance with a sponsor approved budget. The timing and reporting requirements for financial reports are specified in the award document. Interim and final financial reports and invoices provide the sponsor with evidence of good stewardship of the funding. Failure to report in the manner and on the timeline prescribed by the sponsor may call into question the ability of the Principal Investigator to manage the project and/or the financial controls of the University.

#### a. Internal Financial Management Reports

The day-to-day responsibility for financial management of sponsored projects lies with Principal Investigators. A higher level of financial oversight of sponsored projects should be conducted by Deans, department chairs, and administrative department heads. Principal Investigators should use their internal records for reconciling the internal records with the University's official financial records found in SCT Banner INB and for monitoring expenditures against the budget. Reports such as University payroll registers, FRRGITD, FGROPNE, and FGRODTA should be run no less frequently than quarterly and reconciled with internal financial records. Principal Investigators shall not submit financial reports directly to sponsoring agencies.

#### b. External Financial Reports

The Contracts and Grants Office is the University's central administrative unit that is responsible for preparing and submitting interim and final financial reports and invoices to sponsors to fulfill sponsored project award terms and conditions. The Contracts and Grants staff accountants prepare sponsor-required financial invoices and reports with the assistance of Principal Investigators and department level administrators. Principal Investigators should review financial reports with their department business office to determine that financial records accurately reflect the use of sponsored project funds. Except in unusual circumstances approved by the Director of Contracts and Grants, the University will not file final financial reports which show unliquidated obligations or commitments. The Deans or department head to whom a Principal Investigator reports is responsible clearing any cost overruns on a sponsored project award using department, non-sponsor funds.

#### c. Financial Disclosures (Conflict of Interest and Conflict of Commitment)

Principal Investigators (and Co-Investigators) are required by to file disclosures of personal financial or management interests (conflict of interest and conflict of commitment disclosures) annually and upon completion of extramurally-funded research projects. Principal Investigators should submit the Financial Disclosures to their Dean or administrative department heads for signature and then forward them to the Vice Chancellor for Graduate Education and Research.

#### 3. Cost Share Reports

Federal requirements are strict for the reporting of cost share/matching funds. If, in the proposal, a commitment was made to cost share or provide matching costs or if it is a requirement of the sponsoring agency for a sponsored project, Principal Investigators are responsible for keeping detailed documentation of the expenditures that meet cost share/match requirements. This documentation should include the fund and account code information for where those costs are charged. Effort reporting can capture cost share of time and effort on the project but carefully, detailed and explicit documentation of all types of cost share for the sponsored project must also be kept. The documentation should parallel the commitment made to the sponsor in the proposal. The documentation should also be collected as expenditures are made.

Maintenance of records to support cost share/matching is a serious responsibility of Principal Investigators. Sponsored projects can be audited and if documentation is not adequate there could be an audit finding against the University which could affect project funding or future funding. If your project involves cost share/matching funds, please contact the Contracts and Grants Office for methods to identify and track cost share or matching funds information.

#### 4. Effort Reports

All faculty and staff who are involved in allocating salaries and wages to any sponsored program activity, managing a sponsored program activity, or completing time and effort reports are responsible for understanding the principles of accurate and timely time and effort reporting. The University's Time and Effort Report is a periodic report that accounts for all effort a University employee expends on behalf of the University. Effort is the proportion of personnel time spent on any institutional sponsored project activity expressed as a percentage of the TOTAL institutional activities of the employee regardless of the funding source. Effort reporting provides a means of verifying that (1) effort compensated by a sponsored program has been performed as promised AND (2) effort expended on a sponsored program but not compensated by that program (cost sharing) has been performed as promised. This includes all effort expended on instruction and training, unsponsored scholarly activities, sponsored program activities, administration, business development, and other activities. Total institutional effort always equals 100%. Only actual effort can be reported, not budgeted or estimated effort as submitted in the sponsored project application or proposal.

In addition to accounting for paid effort on grant activities, the Time and Effort Report is required as evidence of meeting cost sharing requirements when the University has agreed to contribute all or a portion of an employee's salary to a sponsored program. Principal Investigators must notify the Contracts and Grants Office of any significant changes in the Principal Investigator's or an employee's level of sponsored program effort (+ or -5%) and of his or her anticipated departure at the earliest possible date before the departure date. The Contracts and Grants Office will determine if a new personnel action form is needed to correct the variance for the upcoming semester and will coordinate a journal entry to reclassify salary costs to accurately reflect the percentage of time and effort certified.

Principal Investigators are responsible for certifying that effort expended on a grant is documented and for submitting the Time and Effort Report to the Contracts and Grants Office by the University's reporting deadline. Signed Time and Effort Reports are legal documents in which an individual attests to the accuracy of the effort spent on sponsored program. Knowingly signing an inaccurate effort certification is a serious violation of University policy, as well as potentially, a violation of civil and criminal fraud statutes, leading to civil and criminal penalties and Federal cost disallowances. False Claims Act, 31 U.S.C. § 3729 & § 3721. For more information about Time and Effort Reporting, please refer to the University's Time and Effort Reporting Guidelines.

#### 5. Intellectual Property/Scientific/Technology Transfer/Inventions Reports

## a. <u>University Reporting Requirements</u>

When University employees, students or collaborating partners determine that an invention or other intellectual property (copyrights or patents) has been developed on University time or with sponsored project resources, Principal Investigators over the sponsored project must contact with the Office of Technology Transfer by completing and submitting a University Invention Disclosure Form and an Assignment Form. The form must be completed as soon as the employee, student, collaborating partner or Principal Investigator thinks that an invention has been created, whether during the project period or after the project has been closed, and at least three months before any publication. For the complete process, please refer to the University's Intellectual Property Policy.

Principal Investigators shall submit to the Office of Technology Transfer the following in connection with University invention reporting requirements:

- a. An annual report of intellectual property activities and costs with a copy to the Principal Investigators Dean or administrative department head.
- b. A copy of every Invention Disclosure Form received from faculty employed by the University, which must be shared with a non-receiving University within three business days after disclosure is made to the University; and
- c. Where multiple institutions are involved, each institution is required to report to the other institution the number of disclosures submitted by faculty.

For the complete process, please refer to the University's Intellectual Property Policy.

Principal Investigators shall submit to the Office of Technology Transfer an annual report of intellectual property activities and costs with a copy to the Principal Investigator's Dean or administrative department head.

## b. Sponsoring Agency Reporting Requirements

If a patentable idea, invention or discovery is made as a result of a sponsored project, the Principal Investigator must disclose such to the Office of Technology Transfer by the due date specified by the sponsoring agency. The Office of Technology Transfer shall be responsible for submitting a detailed disclosure of patents and inventions to the sponsoring agency. Many times sponsoring agencies require a report is even if there are not patents or inventions to report.

1. <u>Federal Sponsors</u> – 37 C.F.R. part 401 governs the reporting requirements for inventions. If the reporting deadline is missed, the University may be required to forfeit title to the invention.

a. Disclosure of the Invention on the Continuation Application (Competing and Noncompeting) - For some Federal agencies, primarily the Public Health Service, each application for continuing support must include either a listing of all inventions made during the preceding budget period or a certification that no inventions were made during that period.

- b. Disclosure of the Invention to the Office of Technology Transfer at Sponsored Project Close Out The Office of Technology Transfer must file a report with the sponsoring agency, usually within 90 days after the expiration of the project period, listing of all inventions during the project or a certification that no inventions were created. Principal Investigators shall submit all required information within 60 days after the expiration of the project period in order to give the Office of Technology Transfer sufficient time to prepare its close out report to the sponsoring agency.
- 2. <u>Non-Federal Sponsors</u> Non-Federal sponsoring agencies may not have specific reporting deadlines but they may have been negotiated at the time of the sponsored project award. Principal Investigators are responsible for checking the sponsoring agency's guidelines, the notice of award or the contract information for reporting responsibilities.

#### c. Other Reporting Obligations Related to Inventions

- Publication of Information about the Invention Principal Investigators are responsible for notifying the Office of Technology Transfer of an intention to publish information about an invention at least 90 days in advance of the publication. The Office of Technology Transfer shall be responsible for notifying the sponsoring agency of the impending publication about the invention.
- 2. Sale or Public Use of the Invention Principal Investigators are responsible for notifying the Office of Technology Transfer of an intention to sell or place the invention on the open market for public use at least 90 days in advance of the sale or public use. The Office of Technology Transfer shall be responsible for notifying the sponsoring agency of the impending sale or public use is planned by the University.

#### 6. Federal Property Reports

Most sponsored projects do not require a property inventory reports. However, sponsored project award notices and accompanying terms and conditions will state property reporting requirements. Principal Investigators are responsible for understanding property reporting requirements for their sponsored projects. Federal projects will required property inventory reports. Reporting requirements differ between Federally-owned property and Federally-funded property. Some government agencies require negative reports when there is no equipment listed on a specific grant, contract, or cooperative agreement.

## a. Federally-Owned Equipment

Title to property owned by the Federal Government remains vested in the Federal Government and must be identified and labeled to indicate Federal ownership. Principal Investigators shall be responsible for maintaining an inventory of federally-owned property, which should be reconciled annually with the official University property records. Principal Investigators, in collaboration with the Fixed Assets Office and the OSRP, are responsible for submitting the requisite annual and final inventory reports of federally-owned property in its custody to the sponsoring agency.

Principal Investigators must notify the OSRP and Fixed Assets Office upon receipt of government-owned property from a sponsoring agency. In the event federally-owned property is lost, damaged, destroyed, or consumed, Principal Investigators must notify the OSRP, the Fixed Assets Office and the University Police Department in the case of stolen property. Failure to inform the Federal agency may result in University liability to the Federal government with subsequent appropriate reimbursement.

#### b. Federally-Funded Property

Title to Federally-funded equipment generally vests with the University without further obligation to the Federal Government although the Federal sponsoring agency may, when statutory authority exists, issue the title to property acquired with Federal funds conditional. Principal Investigators shall be responsible for maintaining an inventory of federally-funded property, which should be reconciled no less than frequently than every other year with the official University property records. Principal Investigators, in collaboration with OSRP and the Fixed Assets Office, are responsible for accounting for and submitting the requisite annual and final property inventory reports to the sponsoring agency.

Principal Investigators are responsible for reporting any misuse of, embezzlement, damage, arson or theft of any fixed assets/equipment in the possession or owned by the University no more than three days from the date of discovery to OSRP, the Fixed Assets Office and to the University Police Department. Principal Investigators are responsible for reporting to the Fixed Assets Office equipment that is being returned to the vendor.

#### 1. Real Property

Each sponsoring agency shall prescribe requirements for recipients concerning the use and disposition of real property acquired in whole or in part under a sponsored project award.

#### 2. Equipment

Each sponsoring agency shall prescribe the requirements for using, inventorying, reporting and disposing of federally-funded equipment under a

sponsored project award. The final inventory shall list all equipment acquired with sponsored project funds. Sponsoring agencies issue disposition instructions within 120 calendar days after receipt of a final inventory. If the Federal awarding agency fails to issue disposition instructions within the 120 calendar day period, the recipient shall apply the standards found in the governing regulations or sponsoring agency policy manual. Typically, the disposition instructions given by the sponsoring agency will require the University comply with one of the following alternatives:

- a. Retain title to the property after it compensates the government for that percentage of the current fair market value of the property attributable to the federal participation in the sponsored project; or
- b. Sell the property and then reimburse the federal government for the percentage of the current fair market value of the property attributable to the federal participation in the project; or
- c. Transfer title to the property to the federal government or to an eligible third party–the sponsoring agency must then compensate the recipient for its attributable percentage of the current fair market value of the property.

For items determined by the final inventory to be lost, missing, stolen, or disposed of, the Fixed Assets Office shall submit a request for relief of accountability to the sponsoring agency with a description of corrective action taken by the University.

#### 3. Supplies and Other Expendable Property

Principal Investigators are responsible for requesting disposition instructions from the sponsoring agency if there is a residual inventory of unused supplies and other expendable property exceeding \$5,000 in total aggregate value upon termination or completion of a sponsored project and the supplies and expendable property are not needed for other federally sponsored projects. The written request should be submitted to OSRP, which shall submit it to the sponsoring agency for response. Generally, the options include retaining the supplies and expendable property for University-related business or selling the property and then compensating the sponsoring agency for the percentage of the current fair market value of the property attributable to the federal participation of the project.

#### 7. Regulatory Compliance Reports

Principal Investigators, in collaboration with the Office of Research Compliance, University's administrative units, and Federally-mandated regulatory compliance committees (i.e., Environmental and Occupational Health and Safety Office, Design and Construction Office, Institutional Review Board–Human Subjects (IRB), Institutional Animal Care and Use Committee (IACUC), Radiation Safety, Misconduct in Science), are

responsible for overseeing the timely submission of protocol requests and notification to the sponsoring agency of certifications and pertinent documentation.

#### 8. Export Controls Reports

When necessary, Principal Investigators, in collaboration with the Office of International Affairs/Export Controls, are responsible for overseeing the timely submission of certifications and documentation to the sponsoring agency.

#### 9. Contracts

At the conclusion of the sponsored project, when necessary, the Office of Contracts and Grants and/ or OSRP is responsible for certifying and submitting forms for any contractor releases or assignments of refunds, rebates, credits or other amounts to the sponsoring agency.

At the conclusion of a sponsored project, when necessary, the Office of Contracts and Grants and/ or OSRP is responsible for certifying and submitting forms for patent releases and for preparing and submitting invention statements to the sponsoring agency.

#### 10. <u>Recovery Act Reports</u>

The accountability and transparency theme of the American Recovery and Reinvestment Act (Recovery Act) translates into unprecedented level of frequent and detailed reporting requirements for recipients of Recovery Act funds, in addition to normal financial and progress reporting. The University is both a recipient and a subrecipient of Recovery Act funds and therefore, is required to submit the requisite reports to directly to the Federal sponsoring agency, if a direct recipient, or to the pass-through entity, is a subrecipient of Recovery Act funds. The Office of Contracts and Grants can assist Principal Investigators with ensuring that the correct reporting frequency is followed.

Reports are due within ten (10) days after each calendar quarter. The report must include the following:

- a. The total amount of recovery funds received from that agency;
- b. The amount of recovery funds that were obligated and expended, as well as the unobligated balances;
- c. A list of all projects or activities for which Recovery Act funds were obligated and expended, including:
  - 1. The name of the project or activity;
  - 2. A description of the project or activity:
  - 3. An evaluation of the project status;
  - 4. An estimate of the number of jobs created or retained.
  - 5. For infrastructure projects, the purpose, total cost, and rationale for the investment.

### 11. Final Closeout Reports

When a sponsored project ends, certain comprehensive technical, scientific, property, and financial reports are required to ensure an orderly closing of the sponsored project award. Specific reports and deliverable requirements are typically stated in the sponsor's award documents or in a sponsoring agency's policy manual. The award document and the Notice of Grant Award synopsis will identify the specific reporting requirements and should be reviewed by the Principal Investigator, the Office of Sponsored Research and Programs and the Contracts and Grants Office at the time the award is funded by the sponsor.

#### C. <u>Sub-Recipient Reporting</u>

Sponsoring agencies expect University reports to encompass the entire sponsored project, including any parts of the project that have been subawarded. Principal Investigators shall be responsible for obtaining from their subrecipient all the information they need to prepare and submit a comprehensive, accurate and timely report to the sponsoring agency. Subrecipients must prepare and submit progress and financial reports to the Principal Investigator of a sponsored project, following the same guidelines that the sponsoring agency expects the University to follow. Reporting can be no more frequently than quarterly. For high risk subrecipients, monthly financial reporting may be an appropriate condition to impose to safeguard federal funds. Principal Investigators should contact the Contracts and Grants Office for assistance with identifying whether a subrecipient is a high risk subrecipient.

The subrecipient agreement must be certain to clarify the reporting requirements, including the reporting frequency, reporting deadlines, the report submission format and method, and any sanctions for late reporting or failure to submit a report. The University must be able to meet its reporting obligation to the sponsoring agency. To that end, Principal Investigators must build into their reporting deadline schedule sufficient time for notifying Subrecipients of an upcoming reporting deadline, subrecipient preparation and submission of reports to the Principal investigator, reviewing subrecipient reports, discussing any adjustments or revisions to the reports with the subrecipient and preparing the compiled report, and finally submitting the report to the appropriate internal unit and finally submitting the report to the appropriate external sponsoring agency. Generally, letters notifying subrecipients of report deadlines no less than 60 days prior to a reporting deadline for submission of their report to the Principal Investigator no less than 45 days prior to the reporting deadline is reasonable.

#### D. Notification of Adverse Impact Requirements

Principal Investigators shall immediately notify, writing, the Vice Chancellor for Graduate Education and Research, with a copy to the Principal Investigator's Dean or administrative department head, and area Vice Chancellor of developments that have a significant impact on the award supported activities. Written notification, in particular,

shall be sent in the case of problems, delays, or adverse conditions which materially impair the ability to meet the objectives of the award. The notification shall include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.

#### E. Notification of Report Due Dates

The Contracts and Grants Office shall notify the Principal Investigator, in writing, at least ninety (90) days in advance that the end date of an award is approaching. Firm due dates for interim and final reports are customary and sponsoring agencies expect to receive the report on or before that date. To assist with the timely submission of required reports, the Contracts and Grants Office shall notify Principal Investigators, in writing, 90 days prior to the expiration of the sponsored project's reporting period.

#### F. Report Submission

If hardcopies of a report are required, the University is not required to submit more than the original and two copies of performance reports. All interim and final reports require the signature of the Principal Investigator, the Department Chair and Dean, in addition to the authorized University official. In order to track submission of these reports and maintain a centralized location for the storage of reports related to sponsored project, the Principal Investigator or applicable University administrative department shall submit a copy of all final reports and/or transmittal letters to the appropriate offices listed in Appendix B.

Some sponsoring agencies have developed electronic submission procedures for reports that require certification by an authorized University official. In order to provide the certification to the sponsoring agency, the Principal Investigator or applicable University administrative unit must route the report to the Dean of the school or college or the administrative department head who will review it and submit it to OSRP.

A copy of all interim and final reports must be submitted to the office of Graduate Education and Research. The report is added to the award file.

## G. Actions Required for Delayed or Late Reporting

If a Principal Investigator cannot submit a report by a required due date, s/he should contact OSRP prior to the due date for the report with the reasons for the delay. OSRP shall be responsible for contacting the sponsoring agency to request an extension of time to complete the report. In many cases, as with the National Institutes of Health (NIH), no costs can be charged to the project after the expiration date even though the report may not have been delivered. Consequently, if the report is not completed on or before the expiration date, there may be difficulty in paying such costs as typing, graphics or art work, printing or copying, etc.

When a Principal Investigator has not prepared a technical report by the required due date and has not sought an extension, OSRP will contact the Principal Investigator to ask about the reasons for the late submittal. If the Principal Investigator does not respond or provide the technical report (typically within 30 days of the inquiry), OSRP will notify the Principal Investigator's department chair and dean as well as the Vice Chancellor for Graduate Education and Research. Sanctions for late submission of reports may be imposed by the administrative department head, department chair, dean and/or the Vice Chancellor for Graduate Education and Research.

#### H. Audits

The Contracts and Grants Office, in collaboration with the Internal Audit Office, is responsible for coordinating sponsoring agency, state and federal financial audits including the OMB Circular A-133 Single Audits of expenditures of federal sponsored project awards. They provide sponsored project financial information to the various University departments or unit that prepare the University's annual reports, supplemental schedules, and consolidated financial statements.

In the event, an external audit is required, Principal Investigators shall contact via email and telephone the following University official as soon as they become aware of the presence of or anticipated site visit by an external auditor:

Vice Chancellor for Graduate Education and Research Dean or administrative Department Head Department Chair Director of Contracts and Grants University Comptroller Director of Internal Audit

#### I. Research Records Retention

The length of time that program income records must be retained is determined by the sponsoring agency's requirements. Federal regulations financial and programmatic records, statistical records, supporting documentation and any other records pertinent to the sponsored project award must be retained for three (3) years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the submission of the quarterly or annual financial report, as authorized by federal sponsoring agency after the end of the grant year in which the grant support terminates. However, State retention and disposition policies control over federal regulations, if the federal period is shorter than the State of North Carolina's.

*Exception:* If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and audit or litigation is

unresolved at the time the grant support terminates, then the records must be kept for so long as the audit or litigation is pending.

#### J. Non-Compliance

Non-compliance with the processes and procedures detailed in these Procedures can result in the University's inability to collect funds from the sponsor, audit exceptions, fines for serious or repeated non-compliance, suspension and debarment of North Carolina Central University from receiving federal funds.

## \*Status of Proposed Government-Wide Standard Grants Reporting Forms

Public Law 106-107 required the Office of Management and Budget (OMB) to direct, coordinate and assist the Executive Branch departments and agencies in establishing an interagency process to streamline and simplify Federal financial assistance procedures for non-Federal entities. One of the results of this effort is the development of six standard government-wide forms listed below. These forms along with their instructions are intended to replace multiple agency or program-specific forms used for similar purposes. Each form, which has been sponsored by a Federal agency, and is now in various stages of the approval process. For updated information on the status of the forms listed below, go to

http://www.whitehouse.gov/omb/rewrite/grants/grants standard report forms.html.

- SF-425, SF-425A Federal Financial Report (FFR) (Office of Management and Budget) APPROVED 10/09/2008 (Effective 10/1/2009)
- SF-PPR Performance Progress Report (Department of Health and Human Services, Administration for Children and Families (HHS/ACF) –APPROVED 11/30/07 (Pilot Tested by ACF 2008-2009)
- RPPR Research Performance Progress Report (National Science Foundation)
- Real Property Report (General Services Administration)
- Tangible Property Report (General Services Administration)
- Summary Report of Inventions (Office of Management and Budget data elements publication\*; National Institutes of Health-iEdison form) APPROVED 10/09/08

### **Related Information**

2 C.F.R part 215 (formerly 0MB Circular A-110), "Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations," section C.50 "Reports and Records" and section C-53 "Retention and Access Requirements for Records,"

http://www.whitehouse.gov/omb/circulars/a110/a110.htmi

Sponsored Program Award Terms and Conditions

SF-LLL, Disclosure of Lobbying Activities

(For additional guidance on lobbying restrictions and disclosures, see the applicable cost principles in 2 C.F.R. 220 (OMB Circular A-21) or for subrecipients, 2 C.F.R. 225 (OMB Circular A-87) or 2 C.F.R. part 230 (OMB Circular A-122),

http://www.whitehouse.gov/omb/assets/omb/grants/sflllin.pdf

SF-SAC, Data Collection Form for OMB Circular A-133 Single Audits, <a href="http://harvester.census.gov/fac/collect/formoptions.html">http://harvester.census.gov/fac/collect/formoptions.html</a>

SF-425, Federal Financial Report, SF-425, Federal Financial Report Attachments, SF-425, Federal Financial Report Instructions,

http://www.forms.gov/bgfPortal/docSearch.do?bId=56&dsType=sdAB&aId=+&abType=A

SF-271, Outlay Report and Request for Reimbursement for Construction Programs, http://www.forms.gov/bgfPortal/docDetails.do?dId=12770

For Cost Principles Reporting, 2 C.F.R. part 220 (OMB Circular A-21): CASB's Disclosure Statement (DS-2),

http://www.whitehouse.gov/omb/assets/omb/circulars/a021/a21-appx b.pdf

Facilities and Administrative Rate Proposals,

http://www.whitehouse.gov/omb/assets/omb/circulars/a021/a21-appx c.pdf

0MB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" <a href="http://www.whitehouse.gov/omb/rewrite/circulars/a133/aI33.htmi">http://www.whitehouse.gov/omb/rewrite/circulars/a133/aI33.htmi</a>

0MB Circular A133, "Audits of States, Local Governments, and Non-Profit Organizations - Compliance Supplement, Part 3-Compliance Requirements, "L. Reporting" (March 2009), <a href="http://www.whitehouse.gov/omb/assets/a133">http://www.whitehouse.gov/omb/assets/a133</a> compliance/pt3.pdf

OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations - Compliance Supplement, Part 6-Internal Control, "L. Reporting" (March 2009) <a href="http://www.whitehouse.gov/omb/assets/a133">http://www.whitehouse.gov/omb/assets/a133</a> compliance/pt6.pdf

*NIH Grants Policy Statement*, http://grants.nih.gov/grants/policy/nihgps 2003/index.htm

HSF Grants Policy Manual, http://www.nsf.gov/pubs/manuals/gpm05 131/index.jsp

*NSF Proposal and Award Policies and Procedures Guide* (effective for proposal submitted on after January 4, 2010), <a href="http://www.nsf.gov/publications/pub summ.jsp?ods key=papp">http://www.nsf.gov/publications/pub summ.jsp?ods key=papp</a>

HHS, Grants Policy Statement,

http://www.hhs.gov/asrt/og/grantinformation/hhsgps107.pdf

Office of Management and Budget Status of Proposed Government-Wide Standard Grant

## Reporting Forms,

http://www.whitehouse.gov/omb/rewrite/grants/grants standard report forms.html

## American Recovery and Reinvestment Act Reporting,

http://www.recovery.gov/FAQ/recipient/Pages/Recipient Reporting.aspx

## NCCU Intellectual Property Policy,

http://www.nccu.edu/research/osrp/IntellectualPropertyPolicy.pdf

## NCCU Export Controls Webpage,

http://www.nccu.edu/Academics/resources/oia/exportcontrols.cfm

## **Contact Information**

Division of Graduate Education and Research	919-530-6893
Office of Sponsored Research and Programs	919-530-7331
Contracts and Grants Office	919-530-5309
Office of Research Compliance	919-530-5140
Office of Technology Transfer	919-530-7331
Office of International Affairs/Export Controls	919-530-7912
Fixed Assets Office	919-530-7124

Appendix A

#### **Definitions of Various Roles in Grants Administration**

(for use with the "Sponsored Projects Reporting Roles and Responsibilities Matrix")

**Principal Investigator** - The principal investigator is the primary individual in charge of a research grant, cooperative agreement, training or public service project, contract, or other sponsored project. The principal investigator reports to an academic dean or administrative department head (or other designated official).

Department Level Administrator - Administrative staff at the departmental and dean's office levels provides administrative support for one or more sponsored projects. Included in the department administrative staff category are a wide variety of duties and position titles, including administrative directors, accounts manager, accounts specialist, accounts assistant, assistant to, associate to, senior secretary, principal secretary, preparer etc. With respect to financial management of sponsored accounts, department administrators are either "preparers" or "approvers." Preparers complete and process financial, human resource and other electronic and paper transaction documents; approvers approve and monitor documents prepared by others. Whereas a department may have many preparers, the number of approvers will be fewer. Because the approver monitors documents completed by preparers, an approver cannot be the same person as a preparer. Some approvers will be certified to process higher-risk transactions (Certified Approvers, see that section). Department administrators report directly to their supervisor(s) in the department (e.g., Dean, administrative department head, department chair, unit director or coordinator, principal investigator, etc.).

**Department Chair** – The department chair is an academic leader with programmatic, managerial and fiscal responsibilities for a designated academic area, such as a department, division, program, or center. The department chair reports to a Dean.

**Administrative Department Head** - The department head is an administrative leader with programmatic, managerial and fiscal responsibilities for a designated administrative area, area, such as a department, division, program, institute or center. The administrative department head reports to a Vice Chancellor or Dean.

**Dean** - Deans are academic leaders who have programmatic, managerial and fiscal responsibilities for a college or school, and who report either to the Executive Vice President and Provost, the Senior Vice President for Health Sciences or the chancellor of a coordinate campus (Crookston, Duluth, Morris). The dean's office, the administrative center for a school or college, may include one or more Associate Deans, who report to the Dean, as well as administrative staff. One Associate Dean (usually referred to as the Associate Dean for Research) has the responsibility to oversee research activities in the unit and thus is delegated the authority to act on the Dean's behalf in matters relating to research.

Office of Sponsored Research and Programs - OSRP is the only institutional unit legally able to submit proposals to external entities for financial support in the form of a contract, grant, or agreement, and legally able to commit the University on behalf of the Board of Regents in the event an award is made. The Director of OSRP is designated as the Institutional Official and has the authority to sign submitted proposals, to receive awards and to conduct any other official business with funding agencies, whether federal or private. These authorities may be delegated. The Director of OSRP is and reports directly to the Vice Chancellor for Graduate Education and Research.

**Contracts and Grants Office** – The Contracts and Grants Office reports to the Division of Graduate Education and Research and is responsible for invoicing and collecting payments, and compiling and submitting required financial reports for sponsors.

**Internal Audit Department** - has an independent appraisal function within the University. It is responsible for providing the Board of Trustees and the University administration with information, assessments and observations regarding the effectiveness and adequacy of the University's financial, operational and compliance internal control processes, to aid them in fulfilling their oversight responsibilities. The Department of Internal Audits considers risks broadly, and monitors University activities and, when appropriate, recommends actions to reduce risk to a reasonable level, promote compliance with University policies and procedures and applicable laws and regulations, and improve operational efficiencies.

Office for Technology Transfer (OTT) - The Office of Technology Transfer facilitates the proprietary transfer of U of M technology for commercial use in the public good consistent with the University's mission. OTT seeks to identify and protect commercializable University technology, including inventions and copyrightable materials, and transfer these technologies to the private sector through licensing or by participating in starting new companies.

Office of Regulatory Compliance (ORC) – The Office of Regulatory Compliance provides internal oversight on compliance issues related to the performance of research trials at the University. ORC is responsible for oversight of the use of controlled substances in research, research using animal or human subjects, biosafety hazards, and environmental management of business and financial conflicts of interest and the research occupational health program.

**Office of International Affairs/Export Controls** – The Office of International Affairs/Export Controls and the Office of Sponsored Research and Programs (OSRP) are responsible for conducting a thorough review of sponsored projects and contract provisions to determine whether and how particular research projects are impacted by export regulations. Principal Investigators have the following responsibilities:

• To review and cooperate with OIA and OSRP to determine whether their research is potentially subject to export regulations prior to commencing any research;

- To-re-evaluate export determinations before changing the scope or adding new staff to the project, ascertaining if such changes alter the initial determination; and
- To make export determinations far enough in advance to obtain an authorization, should one be required.

In academia, export controls may impact researchers if their projects involve:

- restrictions on publishing research results (other than normal patent reviews);
- working with company confidential technical information;
- working with confidential information on how to use equipment;
- shipping equipment or materials to a foreign country;
- working with a country subject to a U.S. boycott; or working with an individual or organization on the list of supporters of terrorism.

Appendix B

## **Sponsored Project Reporting Matrix**

The University has overall responsibility for all sponsored project proposal submission, administration and reporting. The University has adopted an institutional oversight model for sponsored projects. The following Sponsoring Project Reporting Matrix was developed to facilitate the timely and responsible preparation and submission of comprehensive, accurate reporting of sponsored project activities and financial transactions.

RESERVED FOR MATRIX

Appendix C

## **Specific Agency Requirements**

Disclaimer: Sponsoring agencies typically state in their notice of award and the accompanying terms and conditions exactly what the reporting requirements are for an award. Please refer to the terms and conditions for the award and to each agency's policy manual or website for the most update reporting requirements.

#### NIH

#### **Reporting Requirements**

NIH requires that grantees periodically submit reports. For all of the reports discussed in this section, grantees are reminded that they are due at specific times during the life cycle of a grant award. It is important that all reports are accurate, complete, and submitted on time.

#### **Progress Reports**

Progress reports are usually required annually as part of the non-competing continuation award process. The "Grant Progress Report" (PHS 2590) or equivalent documentation must be submitted to (and approved by) the NIH to non-competitively fund each additional budget period within a previously approved project period (competitive segment).

The information to be included in the progress report is specified in the PHS 2590 instructions, which also include alternate instructions for awards under Streamlined Noncompeting Award Process (SNAP). Non-competing progress reports are submitted directly to NIH. Forms for non-competing grant progress reports are available at <a href="http://grants.nih.gov/grants/funding/2590/2590.htm">http://grants.nih.gov/grants/funding/2590/2590.htm</a>.

If your award is eligible for the eSNAP, you may file an electronic progress report 45 days before the grant anniversary date. Non-SNAP awards should be submitted 60 days before the grant anniversary date.

Other factors related to your project might add additional requirements. For example, if you are working with human subjects, you need to get your certification of IRB approval reapproved every year of your award. Likewise, if you're working with research animals, you need to get your certification of IACUC approval re-approved every three years.

#### **Invention Reports**

Regulations require that grantee organizations report all inventions to the awarding agency (see NIH Grants Policy Statement), as well as include an acknowledgement of federal support in any patents. Grantee organizations are expected to use the Web-based Interagency Edison system (iEdison). NIH funding recipients are expected to use this system to comply with the Bayh-Dole Act (P.L. 96-517) and related intellectual property reporting requirements. For more information on the policies that govern Invention Reporting, see the iEdison Web site.

#### Final Invention Statement

When a grant is completed and no more funding is provided, or when a grant is transferred from one institution to another, then a Final Invention Statement and Certification (HHS 568) is one of the required forms submitted to the NIH. For grants that are closing out, the Final Invention Statement and Certification can be submitted along with the other required closeout documents through the eRA Commons. For transfers, this document should be submitted directly to the NIH awarding Institute or Center. A downloadable version of the HHS 568 is at: <a href="http://grants.nih.gov/grants/hhs568.pdf">http://grants.nih.gov/grants/hhs568.pdf</a> or <a href="https://s-edison.info.nih.gov/iEdison/hhs568.pdf">https://s-edison.info.nih.gov/iEdison/hhs568.pdf</a>.

#### Financial Reporting (Institutional Requirement)

Quarterly Cash Transaction Reports (PSC 272)

Quarterly Federal Cash Transaction Report, PSC 272 covers the financial information related to your project. For more information on 272 reports, see the Division of Payment Management's Web site .

#### Financial Status Reports (SF269)

A Financial Status Report (FSR) is required as documentation of the financial status of grants according to the official accounting records of the grantee organization. Financial reporting is accomplished using the FSR (SF-269 or SF-269 A); the grantee must use the long form (SF 269) to report program income earned and used.

Except for awards under SNAP and awards that require more frequent reporting, the FSR is required on an annual basis. An annual FSR is required for awards to foreign organizations and federal institutions, whether or not they are under SNAP. When required on an annual basis, the report must be submitted for each budget period no later than 90 days after the close of the budget period. The report also must cover any authorized extension in time of the budget period. If more frequent reporting is required, the NoA will specify both the frequency and due date.

Beginning October 1, 2007 all FSRs must be submitted electronically through the eRA Commons. (NIH Guide Notice).

#### Office of Naval Research

Generally due by 60 to 90 days after the period of performance has expired, but one should refer to the specific terms and conditions of the award and its governing regulations.

Besides the technical report itself, DoD requires the submission of the "Report Documentation Page" (SF 298 form). In many cases, a copy of the technical report must also be sent to the Office of Naval Research (ONR) at 495 Summer Street, Boston, MA 02210-2109.

ONR Grantees are generally free to submit final technical reports on normal bond paper,

but are also charged with including a complete "Report Documentation Page" (SF 298 form) as the last page of each copy of every scientific and technical report prepared under their Grant. The form contains instructions for preparation.

Contractors may have a specific format to comply with for submission of final technical data, such as the DD Form 250, the final Material and Inspection Receiving Report. Look for and read an attachment to the contract called a "CDRL" - a contracts data requirements listing - which is a "one-stop shop" for all required deliverables, their due dates, and their distribution instructions.

Besides the technical report itself, DoD requires the submission of the "Report Documentation Page" (SF 298 form). In many cases, a copy of the technical report must also be sent to the Office of Naval Research (ONR) at 495 Summer Street, Boston, MA 02210-2109

#### **Public Health Service**

45 CFR Part 74, Subpart J, and 45 CFR part 92.40 set forth principles and procedures for reporting program performance and allow PHS programs to determine the frequency of such reports, within limits, and to issue instructions for the content of such reports. The original and two copies of a final progress report must be submitted to the PHS awarding office within 90 days after the expiration or termination of a non-construction project or a project supporting both construction and non-construction activities. The report should be prepared according to instructions provided by the PHS awarding office and should include, at a minimum, a summary statement of progress toward the achievement of the originally stated aims, a list of the results (positive or negative) considered significant, and a list of publications resulting from the project, with plans, if any, for further publication. Three copies of reprints of publications not previously submitted should accompany the progress report.

NASA - http://www.cfoc.gov/documents/PstAwGrantRptFmtStand.pdf

## **National Science Foundation (NSF)**

Cost Sharing Records and Reports

- a. Grantee Records.
- (i) Grantees shall maintain records of all research project costs that are claimed by the grantee as being its contribution to cost participation, as well as records of costs to be paid by the government. Such records are subject to audit.
- (ii) If the grantee's cost participation includes in-kind contributions, the basis for determining the valuation for volunteer services and donated property must be documented.
- (iii) Grantees using the aggregate cost sharing method may find it useful, on a fiscal year basis, to prepare a summary of the total project costs for the year of all NSF-funded projects

requiring cost sharing (excluding those grants which require specific cost sharing amounts or percentages; see AAG Chapter II.D.5, the total amount of cost sharing on those projects for the year, and the aggregate level of cost sharing expressed as a percentage of contributed costs to total project costs. Such information will facilitate organizational and Federal audit review and analysis of compliance with the cost sharing requirements on the aggregate basis.

b. Grantee Reports. Unless otherwise required by the grant or requested by NSF, the actual cost participation by the grantee need not be reported to NSF. Recognizing that there are some awards that contain cost sharing, in those cases where the cost-sharing amount reflected on Line M of the cumulative award budget is \$500,000 or more, the amount of cost sharing must be documented (on an annual and final basis), certified by the Authorized Organizational Representative, and reported to the NSF Program Officer via the reporting module in FastLane.

c. Should the awardee become aware that it may be unable to provide the cost sharing of at least the amount identified on Line M of the NSF award budget, it must: 1) immediately provide written notification to the Grants Officer of the situation; 2) indicate steps it plans to take to secure replacement cost sharing; 3) indicate the plans it has to either continue or phase out the project in the absence of cost sharing.

#### **Cost Sharing Commitments**

Grantees should be aware that cost sharing commitments are subject to audit. Audit findings involving cost sharing have pertained to: a) grantee accounting systems not capturing cost sharing identified with a particular project; b) failure to keep adequate source documentation for claimed cost sharing; c) unclear valuation of in-kind donated contributions; d) lack of support for cost sharing contributions by sub-recipients; and e) failure to complete annual certifications for awards with cost sharing requirements of \$500,000 or more. These certifications must be submitted electronically via FastLane. Additional guidance on cost sharing mav be obtained at http://www.nsf.gov/bfa/dias/caar/costrev.jsp.

Section .23 of OMB Circular A-110 (2 CFR §215.30) prescribes criteria and procedures for the allowability of cash and in-kind contributions in satisfying cost sharing and matching requirements. Cost sharing is defined as "all contributions, including cash and third party in-kind which meet seven criteria: verifiable, not included as contributions for any other federally-assisted project or program, necessary and reasonable for accomplishment of objectives, allowable, not paid by the Federal Government under another award (except where authorized by statute), provided for in the approved budget when required by the Federal awarding agency, and conform to other Circular provisions."

#### **Technical Reporting Requirements**

NSF requires technical project reports for all assistance awards. Information from these reports is used in annual reports to Congress to demonstrate the Foundation's performance as mandated by the Government Performance and Results Act (GPRA) of

1993. These reports also provide NSF program officers and administrative offices with information on the progress of supported projects and the way these funds are used. Information in these reports may be made available to the general public through the Freedom of Information Act (FOIA).

Technical reports must be submitted via the electronic project reporting system in FastLane. These reports are due within three months of the final sponsored project expiration date.

#### 1. Annual Project Reports

Unless otherwise specified in the grant, annual project reports shall be submitted at least 90 days prior to the end of the current budget period. In the case of continuing grants, failure to submit timely reports may delay processing of funding increments. See also AAG Chapter I.E.3.

Annual project reports are generally not required for fellowship awards. Specific reporting requirements for fellowships are established in the program solicitation and award conditions.

For multi-year standard grants, PIs are required to submit an annual report at least 90 days prior to the end of each 12 month period. In the case of cooperative agreements, the annual report is required before NSF approves any future funding increments.

Continuing grants also require annual reports at least 90 days prior to the end of each 12 month period. For continuing grants that have a duration of 18 months or more per increment, two annual reports are required. A report must be submitted for the first 12 months of the project, and then another report for the remaining months of the increment. Continuing grants which include an initial increment of 24 months will require an annual report at the end of each 12 month period.

#### 2. Final Project Report

Within 90 days following expiration of the grant, a final project report must be submitted electronically via the NSF FastLane System. In addition, the grantee also shall provide to the cognizant NSF Program Officer, within 90 days following the expiration of the grant:

- any unique reports or other end items specified in the award, including any reporting requirements set forth in any NSF brochure, guide, solicitation, etc., referenced in the award as being directly related to either the award or the administration of the award.
- a final cost share notification documented and certified by the Authorized Organizational Representative for awards where the cost sharing amount reflected on Line M of the cumulative award budget is \$500,000 or more.

Final project reports are normally not required for institutional graduate research fellowships and interagency agreements. However, final project reporting requirements for individual fellowships are established in the program solicitation.

#### 3. Final Technical Information Items

As soon as they are available after completion of the project, the following technical items shall be submitted for NSF program management use:

- a. abstracts of theses:
- b. publication citations and reprints of articles;
- c. data on scientific collaborations;
- d. information on inventions;
- e. technical description of the project and results;
- f. other materials either required in the grant or considered to be useful to NSF; and
- g. Universal Resource Locator numbers of electronic publications generated by the project.

#### 4. Compliance with Technical Reporting Requirements

PIs must submit final technical reports within the time period specified. Failure to provide these reports on a timely basis will delay NSF review and processing of pending proposals for all identified PIs and co-PIs on a given award.

#### 5. Grant Closeout

Grant closeout is the process by which NSF determines that all applicable administrative actions and all required work of the grant have been completed. Grants will be financially closed based on final costs reported on the Federal Financial Report (FFR) one full quarter after the expiration of the grant. Grants are administratively closed after receipt of the Final Project Report and after determination that any other administrative requirements in the grant have been met. In the event a final audit has not been performed prior to the closeout of the grant, NSF reserves the right to recover appropriate amounts after fully considering the recommendations on disallowed costs resulting from the final audit.

http://www.nsf.gov/pubs/policydocs/pappguide/nsf09\_29/aag\_2.jsp

## Appendix D

# **NIH Extramural Invention Reporting Compliance Responsibilities**

# https://s-edison.info.nih.gov/iEdison/timeline.jsp

Action	When	Discussion	37 CFR Reference	Comparison Paper vs. iEdison
Employee Agreement to Disclose All Inventions: The agreement to be obtained by the grantee/contractor organization is that the employee will abide by the terms of the patent rights clause.	At time of employment term of employment.	Grantee/contractor organizations must have policies in place regarding ownership of intellectual property, including conflict of interest issues.	401.14(f)(2)	
Invention Report: The grantee/contractor must submit a report of any "subject" invention. The report must identify inventor(s), federal agency(ies) grant or contract number(s), and date of any public disclosure. Date of submission establishes time frames for all future actions. Must be complete in technical detail. The report should be directed to the lead agency.  The term "subject invention" means any invention of a grantee or contractor organization conceived or first actually reduced to practice in the performance of work under a federal funding agreement (grant, cooperative agreement, contract).	Within 2 months of inventor's initial report to the grantee/contractor organization.	There is no single format for disclosing the invention to the government. The communication should include: the title of the invention, date of any public disclosure, names of all inventors, source(s) of federal funding (i.e. grant or contract number), a written description of the invention in technical detail. The invention disclosure should ideally be signed by the inventor(s): at the very least signed by a grantee/contractor institutional official.	401.14(a)(2) 401.14(c)(1)	Submission of the invention report may be done electronically by uploading either a PDF, TIFF, or text file through iEdison. Alternatively the document can be faxed to the lead agency, or submitted through U.S. mail.
Rights to Inventions on Subcontracts: Subcontractors retain rights to their subject inventions.	Same reporting responsibilities, obligations and time frames as prime grantee/contracto r organization.	Prime grantee/contractor organization cannot require ownership of subcontractor's subject invention(s).	401.14(g)(1) 401.14(g)(2)	Invention disclosure, confirmatory license, and proo of government support clause may be submitted electronical through iEdison.

Election of Title to Invention: Grantee/contractor organization must notify the federal agency sponsor that it will retain ownership of invention and take steps to commercialize the invention.	Within 2 years of reporting the invention to the lead federal agency sponsor.  (If disclosed publicly, this period is decreased.)		401.14(b) 401.14(c)(2) 401.14(f)(1)	Election of title handled electronically using iEdison, otherwise a signed paper document is required.
Confirmatory license: The grantee/contractor organization must provide a nonexclusive, nontransferable, irrevocable, paid-up license for the government to practice or have the invention practiced on its behalf throughout the world.	Commensurate with report of any initial patent filing, unless the invention is being licensed as an unpatented biological material or research tool.		401.14(f)(1)	Submission of the confirmatory license may be done electronically by uploading either a PDF or TIFF file through iEdison. Alternatively the signed document can be faxed to the lead agency, or submitted through U.S. mail.  See http://iedison.gov/iEdison/license.jsp
Nonelection of Title to Invention: Grantee/contractor organization must notify the federal sponsor that it will not retain ownership of an invention.	Within <u>2 years</u> of reporting to federal agency sponsor.  (If disclosed publicly, this period is decreased.)	Effectively a waiver to the government. After further review the federal agency sponsor may elect title on behalf of the government. Title does not actually vest with the government until government elects to retain title.	401.14(c)(2) 401.14(d)	Handled electronically through iEdison, otherwise a signed hard-copy request is required.
Assignment of Invention Rights to the Inventor: The inventor may request assignment of invention rights. Agencies support requests of this type to variously. In all cases, documentation is required when a grantee/contractor organization waives rights to the invention and the inventor(s) wishes to retain the invention rights.	At the time the grantee/contracto r organization elects not to pursue title and the inventor requests rights in the invention.	First, the grantee/contractor organization must elect not to retain rights in the invention. Second, the inventor must request the assignment of rights, agree to all terms associated with invention reporting as detailed in 37 CFR 401, and must pursue commercialization of the invention through patent filing or licensing as a research tool. Specific procedures for any agency should be determined prior to initiating the	401.14(k)(1) non-profits	This status can be indicated using iEdison; all other issues (such as outstanding required documents) should be resolved prior to proceeding further. Paper receipt (via fax) of inventor certification signed by each inventor and organizational official.

		request.		
		For NIH, see inventor certification.		
Initial Patent Application: The grantee/contractor must inform the government of the initial patent application that related to any subject invention. The patent application must include a government support clause.	Within 1 year after election of title, unless there is an extension.	Time frame may vary if invention becomes public.  The term initial patent application means a nonprovisional U.S. national application for patent as defined in 37 CFR 1.9(a)(3).  The notification must include the patent application number and filing date assigned by the USPTO. A copy of the full application is not required.		All filing data can be submitted via iEdison. Evidence of inclusion of government support clause may be submitted electronically as either a PDF or TIFF file through iEdison. Alternatively, a hard copy may be submitted via fax or U.S. mail.
Assignment to Third Party: Documentation necessary when a grantee/contractor wishes to assign invention rights to third party. If the grantee/contractor is a non-profit, the government must approve the assignment. For profit or small business grantee/contractors do not need to seek approval. If the rights are assigned, new rights holder assumes the same reporting responsibilities as the grantee/contractor organization.		If assignment approved, third party must pursue commercialization of the invention through patent filing or (for NIH) licensing of the invention as a research tool.  Specific procedures to request third party assignment may vary between agencies.  Consult lead agency prior to initiating request.	401.14(k) for non-profits. Note the distinction between small businesses and non-profit organizations .	Extent of information available about this process varies according to agency. Consult agency links on the iEdison Home Page.
Issued Patent: Grantee/contractor must provide federal agency sponsor with patent issue	At the time of issue.	Patent must include government support clause.	401.5(f)(2) 401.14(f)(4)	All issued patent information can be received using iEdison. Evidence of inclusion of government support clause may be provided electronically
date, number, title of patent, and evidence of government support clause.				as a PDF or TIFF file through iEdison. Alternatively, a hard copy may be submitted via fax or U.S. mail.

of Time: An extension of up to two years may be requested for election of title, or one year for filing a patent application.	statutory bar.	for title election and one year for patent application are preapproved for funded inventions. Additional extensions need written approval from the federal agency sponsor.		if using iEdison; otherwise request must be in writing.
Discontinuance of Patent Application, Payment of Maintenance Fees, or Defense in a Reexamination or Opposition proceeding on a Patent: Grantee/contractor must notify federal agency sponsor of changes in patent status.	At anytime in the process, but prior to established deadlines.	Relevant information and documents (e.g., patent application or patent) must be provided such that a determination to protect government interests can be made. The federal agency sponsor has the option to pursue the patent application or the patent if not being properly pursued or maintained. Any change in status must be reported at least 30 days prior to pending PTO office actions.	401.14(f)(3) 401.6	Indication may be made via iEdison or through written correspondence.
Annual Utilization Report: For agencies that require utilization reporting the report is for all subject inventions that have had title elected or are licensed without a patent. Report includes stage of development, date of first commercial sale or use, number and type of licenses, gross income, licensing to small business, status of U.S. manufacturing and identification of any FDA- approved product names.	Annually for agencies that require utilization reports.	Not all agencies require invention utilization reports. When in doubt, organization should consult the lead agency on the invention in question. For NIH grantee/contractor establishes a 12 month reporting cycle beginning in the month of their choosing. Information requirements defined in iEdison.	401.14(h)	Can be submitted electronically using iEdison, otherwise submission of the same data may be made in writing.
Final Invention Statement and Certification: Report all subject inventions derived or reduced to practice during the performance of the grant or contract.	Due within 90 days after the project ends.	If no inventions occurred during the award period, a negative report must be submitted. The report is to be submitted to the awarding unit grants or contracts management office.	401.5(f)(1)	The completed form must be submitted in hard copy. No electronic submission is yet possible.

For general information contact:

Division of Extramural Inventions & Technology Resources National Institutes of Health (NIH) 6705 Rockledge Drive, Suite 310, MSC 7980 Bethesda, MD 20892-7980 (301) 435-1986 FAX (301) 480-0272 **Interagency-Edison Home Page:** 

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