1. **Purpose**

These regulations 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.

2. **Scope**

This regulation 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.

3. **Overview**

A mission of the Division of Research and Sponsored Programs 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:

3.1. **Technical Reports**
3.1.1. Interim and Final Project Performance/Progress/Programmatic Reports;
3.1.1. Other requirements specified in the terms and conditions of the award document.

3.2. Financial Reports
3.2.1. Invoices;
3.2.2. Financial Status Reports;
3.2.3. Federal Cash Management Reports;
3.2.4. Letter-of-credit Reports;
3.2.5. Outlay Report & Request for Reimbursement for Construction Programs;
3.2.6. Other Financial Reports;
3.2.6.1 Person-Hours/Days Reports;
3.2.6.2 Detail of Salary Charges by Employee;
3.2.6.3 Program Income Reports;
3.2.7 Final/Project Close Out Reports;

3.3. Cost Sharing/Matching Reports;

3.4. Effort Reports;

3.5. Intellectual Property/Technology/Invention Reports;

3.6. Property Reports.

3.7 Contracts tend to have more reporting requirements than grants. Some of the more common reports required by contracts include:
3.7.1. Contract Deliverables;
3.7.2. Contractor’s Release;
3.7.3. Contractor’s Assignment of Refunds, Rebates, Credits and Other Amounts;
3.7.4. Patent Releases;
3.7.5. Government Property Forms;
3.7.6. Financial Status Reports;
3.7.7. Invention Statements.

4. Definitions

4.1 Cooperative Agreement – 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.

4.2 Contract – 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.
4.3 **Deliverables** – Documents such as 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.

4.4 **Export Controls** - 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.

4.5 **Grant** – 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.

4.6 **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.

4.7 **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).

4.8 **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).

4.9 **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.

4.10 **Financial Report** - 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.

4.11 **Closeout** - 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.

4.12 **Invention Disclosure Form (IDF)** - 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.

4.13 **Sponsor or Sponsoring Agency** – The organization that funds a project via a contract, grant or cooperative agreement, or other award agreement.

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

4.15 **Sponsored Project or Sponsored Program Award** – 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.

4.16 **Technical Report** – 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.

5. **Procedures**

5.1 **Responsibilities**

Principal Investigators, in collaboration with the Office of Sponsored Research and Programs (OSRP) 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.

5.2 **Types of Sponsored Project Reports**

5.2.1 **Technical Reports and Other Deliverables**

Most sponsors require technical progress and final performance reports. Each 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.

5.2.2. 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.

5.2.2.1 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.

5.2.2.2 External Financial Reports

The Office of Sponsored Research and Programs 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 Office of Sponsored Research and Programs 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 the Office of Sponsored Research and Programs, 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.

5.2.2.3 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 Dean of Research and Sponsored Programs.

5.3 Cost Share Reports

5.3.1 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.

5.3.2 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 OSRP for methods to identify and track cost share or matching funds information.

5.4 Effort Reports

5.4.1 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.

5.4.2 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 Office of Sponsored Research and Programs 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 Office of Sponsored Research and Programs 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.

5.4.3 Principal Investigators are responsible for certifying that effort expended on a grant is documented and for submitting the Time and Effort Report to the Office of Sponsored Research and Programs 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.

6. Intellectual Property/Scientific/Technology Transfer/Inventions Reports

6.1 University Reporting Requirements

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 Research Compliance and Technology Transfer the following in connection with University invention reporting requirements:

6.1.1. An annual report of intellectual property activities and costs with a copy to the Principal Investigators Dean or administrative department head.

6.1.2. 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

6.1.3. 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.

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

6.2. 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 Research Compliance and Technology Transfer by the due date specified by the sponsoring agency. The Office of Research Compliance and 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.

6.2.1. Federal Sponsors – 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.

6.2.1.1. 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.

6.2.1.2. Disclosure of the Invention to the Office of Technology Transfer at Sponsored Project Close Out - The Office of Research Compliance and 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 Research Compliance and Technology Transfer sufficient time to prepare its close out report to the sponsoring agency.

6.2.2. Non-Federal Sponsors – 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.

6.3. Other Reporting Obligations Related to Inventions
6.3.1. Publication of Information about the Invention – Principal Investigators are responsible for notifying the Office of Research Compliance and Technology Transfer of an intention to publish information about an invention at least 90 days in advance of the publication. The Office of Research Compliance and Technology Transfer shall be responsible for notifying the sponsoring agency of the impending publication about the invention.

6.4. 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 Research Compliance and Technology Transfer shall be responsible for notifying the sponsoring agency of the impending sale or public use is planned by the University.

6.5. 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.

6.5.1. 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 Capital 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 Capital 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 Capital 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.

6.5.2. 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 Capital 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 capital assets/equipment in the possession or owned by the University no more than three days from the date of discovery to OSRP, the Capital Assets Office and to the University Police Department. Principal Investigators are responsible for reporting to the Capital Assets Office equipment that is being returned to the vendor.
6.5.2.1. **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.

6.5.2.2. **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 to comply with one of the following alternatives:

6.5.2.2.1. 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

6.5.2.2.2. 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

6.5.2.2.3. 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 Capital Assets Office shall submit a request for relief of accountability to the sponsoring agency with a description of corrective action taken by the University.

6.6. **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.

6.7. **Regulatory Compliance Reports**

Principal Investigators, in collaboration with the Office of Research Compliance and Technology Transfer, 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.

6.8. **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
6.9. Contracts

At the conclusion of the sponsored project, when necessary, 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.

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

6.10. 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 and the Office of Sponsored Research and Programs at the time the award is funded by the sponsor.

7. Sub-Recipient Reporting

7.1 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 Office of Sponsored Research and Programs for assistance with identifying whether a subrecipient is a high risk subrecipient.

7.2 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.

8. Notification of Adverse Impact Requirements

Principal Investigators shall immediately notify, writing, the Dean of Research and Sponsored Programs, 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.

9. **Notification of Report Due Dates**

The Office of Sponsored Research and Programs 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 Office of Sponsored Research and Programs shall notify Principal Investigators, in writing, 90 days prior to the expiration of the sponsored project’s reporting period.

10. **Report Submission**

10.1 If hard copies 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 OSRP.

10.2 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.

10.3 A copy of all interim and final reports must be submitted to the OSRP. The report is added to the award file.

11. **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 Dean of Research and Sponsored Programs. Sanctions for late submission of reports may be imposed by the administrative department head, department chair, dean and/or the Dean of Research and Sponsored Programs.

12. **Audits**

The Office of Sponsored Research and Programs, 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:

12.1 Dean of Research and Sponsored Programs
12.2 Director of Sponsored Research and Programs
12.3 Dean or administrative Department Head
12.4 Department Chair
12.5 Director of Internal Audit

13. **Research Records Retention**

13.1 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.

13.2 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.

14. **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.