

**Office of Research and
Sponsored Programs**



**GRANTS & CONTRACTS
RESOURCE GUIDE &
POLICY MANUAL**

Seventh Edition - Fall 2022

The Office of Research and Sponsored Programs (ORSP) has provided this Grants & Contracts Resource Guide and Policy Manual to assist in the preparation of grant applications and proposals for all research, scholarship, creative works, and other activities supported by external funding and to provide guidance once a project is funded. This Resource Guide and Manual compiles Kean University's policies and procedures regarding grants and contracts. It should be used as the reference manual for all sponsored projects management practices.

Since the time of printing some of the information you will find in this Resource Guide and Manual may have been updated. Please refer to the electronic copy of this document, posted on the ORSP web site at <http://orsp.kean.edu>, for the current information.

Table of Contents

SECTION 1: DEVELOPING & SUBMITTING A GRANT PROPOSAL	6
STATEMENT OF UNIVERSITY SUPPORT	7
UNIVERSITY POLICY ON EXTERNAL FUNDING	7
OFFICE OF RESEARCH & SPONSORED PROGRAMS - MISSION	8
SEARCHING FOR FUNDING	8
PROPOSAL SUBMISSION GUIDELINES	10
RESPONSE TO REQUEST FOR PROPOSALS ISSUED BY FUNDING AGENCY	11
INVESTIGATOR-INITIATED PROPOSALS	11
PROCEDURE FOR LIMITED SUBMISSIONS PROGRAMS	11
LIMITED SUBMISSION GRANTS	12
LIMITED SUBMISSION FACULTY RESEARCH FELLOWSHIPS	12
PROCEDURE WHEN KEAN UNIVERSITY IS NOT THE LEAD (SUBMITTING)	
INSTITUTION	13
ESTABLISHING INSTITUTES AND CENTERS	13
SPECIAL PROPOSAL CONSIDERATIONS	14
RESEARCH INVOLVING HUMAN PARTICIPANTS	14
REQUIRED COST SHARING OR MATCH	14
REQUIREMENTS FOR SUBCONTRACTS	15
PREPARING THE PROPOSAL	15
PREPARING THE BUDGET	16
FACULTY SALARIES	17
RELEASE TIME	17
SUMMER SALARY	17
FRINGE BENEFITS	17
GRADUATE ASSISTANTS	17
ACADEMIC SPECIALISTS	18
SCHOLARSHIPS	18
STIPENDS FOR STUDENT RESEARCH ASSISTANTS	18
CONSULTANTS	19
COMPUTER HARDWARE OR SOFTWARE	19
TRAVEL COSTS	19
CAMPUS FACILITIES, FOOD SERVICES AND CONFERENCE COSTS	19
CAMPUS RESIDENCY	20
INDIRECT COSTS	20
DEADLINES – ALL PROPOSALS	22
ONLINE SUBMISSIONS	22
IF YOUR PROPOSAL IS DECLINED	23
IF YOUR PROPOSAL IS ACCEPTED	23

SECTION 2: INTERNAL SUPPORT FOR RESEARCH, SCHOLARSHIP AND CREATIVE ACTIVITY	25
STUDENTS PARTNERING WITH FACULTY RESEARCH PROGRAM (SPF)	25
INDIVIDUAL REQUESTS FOR RESEARCH	25
GRANT FUNDED TRAVEL	25
SECTION 3: MANAGING AN AWARD	28
GRANT ACCEPTANCE	28
PUBLIC ANNOUNCEMENTS	28
REQUIRED RCR TRAINING FOR NSF GRANTS	28
ESTABLISHING THE COST CENTER AND BUDGET LINE ITEMS	29
INITIAL AWARD MEETING	29
ROLES & RESPONSIBILITIES IN GRANT MANAGEMENT	30
SENIOR RESEARCH OFFICER	31
PRINCIPAL INVESTIGATORS/PROJECT DIRECTORS	31
DEAN/EXECUTIVE DIRECTOR / DEPARTMENT CHAIR	31
OFFICE OF RESEARCH & SPONSORED PROGRAMS (ORSP)	31
INSTITUTIONAL REVIEW BOARD (IRB)	32
GRANTS ACCOUNTING	32
SUCCESSFULLY ADMINISTERING THE PROJECT	32
HIRING GRANT-SUPPORTED PERSONNEL	32
FACULTY CONTRACTS PERTAINING TO GRANT FUNDS	32
ACADEMIC SPECIALISTS	32
STUDENT RESEARCH ASSISTANTS	33
SCHOLARSHIP/TUITION PAYMENT PROCESS FOR EXTERNALLY FUNDED PROJECT	33
PURCHASES AND APPROVALS	34
CREATING REQUISITIONS & PURCHASE ORDERS	34
BLANKET PURCHASE ORDERS	34
APPROVAL LEVELS FOR PURCHASES	35
PAYMENTS TO VENDORS	36
USING NEW VENDORS	36
PURCHASING COMPUTER EQUIPMENT OR SOFTWARE	36
REIMBURSEMENTS FOR PERSONAL EXPENDITURES	37
TRAVEL RELATED TO SPONSORED PROJECTS	37
MONITORING EXPENDITURES	37
BUDGET REVISIONS/RE-BUDGETING	38
ALLOWABLE AND UNALLOWABLE COSTS	38
COST TRANSFERS	38
APPROVALS REQUIRED FROM FEDERAL FUNDING AGENCIES	39
TIME AND EFFORT REPORTING	40

EFFORT CERTIFICATION POLICY	40
KEAN UNIVERSITY’S EFFORT CERTIFICATION SYSTEM	42
COVERED EMPLOYEE RESPONSIBILITIES	43
PI/PD RESPONSIBILITIES	43
GRANTS ACCOUNTING/PAYROLL RESPONSIBILITIES	44
FAILURE TO CERTIFY EFFORT	44
PROJECT REPORTING	44
CLOSING OUT THE AWARD	45
NO-COST EXTENSIONS	45
FINAL PROJECT REPORT	45
CLOSING THE GRANT COST CENTER	45
RECORDS RETENTION	46
GENERAL UNIVERSITY COMPLIANCE INFORMATION	46
STATE AND FEDERAL REGULATIONS	46
CONTRACTUAL POLICY	46
NON-DISCRIMINATION POLICY	47
NOT-FOR-PROFIT STATUS	47
SECTION 4: POLICIES & PROCEDURES - SPONSORED PROJECTS	49

Section 1:
Developing and Submitting a Grant
Proposal

SECTION 1: DEVELOPING & SUBMITTING A GRANT PROPOSAL

STATEMENT OF UNIVERSITY SUPPORT

Kean University encourages faculty, staff and administrators to seek external funding in support of projects and activities that will expand and enrich our institutional mission including funding for faculty research, research equipment acquisition, faculty/student research collaborations, professional and program development, curricular development, student recruitment and retention, student scholarships, service projects, and outreach and pre-college activities.

UNIVERSITY POLICY ON EXTERNAL FUNDING

1. Kean University seeks external funding to support research, scholarship and creative activity that will advance knowledge in the traditional disciplines, improve skills in professional areas, and integrate research and teaching to enhance student learning. Projects are expected to support Kean's mission of excellence, equity, and access. Projects that advance one or more of the following institutional goals are encouraged:
 - Promote faculty-student research collaborations
 - Enhance the quality of academic programs
 - Develop meaningful partnerships with successful institutions and agencies
 - Increase and maintain affordability and access
 - Lead and support community-based initiatives
2. All letters of intent, letters of inquiry, preliminary proposals, full proposals, and contracts must be submitted by ORSP; faculty or staff cannot directly apply for grants or other external funding.
3. Faculty or staff cannot partner with or enter into any agreements with external organizations, schools, or school districts without prior authorization from ORSP.
4. No member of the University community is authorized to solicit funding from foundations, corporations, alumni or individual donors, formally or informally, or to use University stationery without the prior knowledge of and authorization from the Vice President for Institutional Advancement.

5. Part-time faculty or staff must partner with a full-time member of the University community to apply for external funding.
6. Adherence to post-award administration policies, procedures and guidelines is the responsibility of the Principal Investigator/Project Director.

OFFICE OF RESEARCH & SPONSORED PROGRAMS - MISSION

The mission of the Office of Research and Sponsored Programs (ORSP) is to grow the research enterprise throughout the University with an emphasis on faculty-student research and a focus on securing external funding.

ORSP provides guidance and support to assist faculty and staff in developing and submitting quality grant proposals to secure external grant funding from state, federal, and public sponsors. In addition to external grants and contracts administration, ORSP administers internal research awards, provides oversight for sponsored programs, and ensures compliance with applicable Federal, State, and University policies and regulations including research involving human subjects. ORSP provides resources and support for faculty to engage students in research projects and is a source of information for students interested in pursuing research opportunities.

SEARCHING FOR FUNDING

ORSP encourages faculty, staff and administrators to contact us directly to discuss research or program ideas. ORSP can help identify prospective funders, interpret proposal announcements, review proposal guidelines, provide institutional information, and answer budget-related questions.

The University subscribes to ProQuest Pivot which is an online database that contains active funding opportunities for all disciplines and projects. The Federal government offers a vast variety of funding opportunities which can be found on the Grants.gov website. You can search for funding opportunities and sign up to receive email notifications of upcoming grants in your area of interest.

PROPOSAL SUBMISSION GUIDELINES

EXTERNAL GRANT SUBMISSION FLOWCHART

Principal Investigator (PI)
discusses solicitation with
Executive Director/Department
Chair and Dean.

PI must
receive
approval to
submit a
proposal.

PI should fill out ORSP's External
Grant Concept Paper **30 - 60
days** prior to the proposal
deadline. ORSP will review.

After review, ORSP will
schedule a meeting with
faculty/staff to plan proposal
submission process.

Faculty/staff have primary
responsibility to write narrative, but
ORSP will aid in the preparation and
writing of the proposal, including
budget and budget narrative prep.

PI must have all proposal documents
to ORSP within **7 business days** of
official submission deadline. ORSP
will prepare all necessary forms and
final submission.

RESPONSE TO REQUEST FOR PROPOSALS ISSUED BY FUNDING AGENCY

1. The prospective Principal Investigator (PI) should discuss the announcement or RFP with his or her Executive Director/Department Chair and Dean and request approval to submit a proposal.
2. The prospective Principal Investigator (PI) should fill out the External Grant Concept Paper (which can be found on the ORSP website under the External Funding Guidelines tab) 30 - 60 days prior to the proposal deadline and submit it to ORSP.
3. Once it is received, ORSP staff will schedule an initial planning meeting. ORSP will meet with faculty/staff to review the proposal guidelines, plan the proposal submission process, review the required supporting documents, and discuss the development of budgets and budget narratives that comply with funding agency guidelines and University policies.
4. Interested faculty/staff members have the primary responsibility for writing the proposal narrative. ORSP will aid faculty/staff in the preparation and writing of the proposal.
5. ORSP will prepare all necessary forms for the proposal and facilitate and complete all submissions.

INVESTIGATOR-INITIATED PROPOSALS

1. The prospective Principal Investigator (PI) should discuss their proposal idea with the Director/Department Chair and Dean and request approval to submit a proposal.
2. The prospective Principal Investigator (PI) should fill out the External Grant Concept Paper (which can be found on the ORSP website under the External Funding Guidelines tab) 30 - 60 days prior to the proposal deadline and submit it to ORSP.
3. Once it is received, ORSP staff will schedule an initial planning meeting. If a funding source was not identified by the PI, ORSP will complete a search for potential funders. If a funding source has been identified, ORSP will meet with faculty/staff to review the proposal guidelines, plan the proposal submission process, review the required supporting documents, and discuss the development of budgets and budget narratives that comply with funding agency guidelines and University policies.
4. Interested faculty/staff members have the primary responsibility for writing the proposal narrative. ORSP will aid faculty/staff in the preparation and writing of the proposal.
5. ORSP will prepare all necessary forms for the proposal and facilitate and complete all submissions

PROCEDURE FOR LIMITED SUBMISSIONS PROGRAMS

Some funding opportunities limit the number of applications per institution (e.g. only two applicants from each institution may apply for NEH Summer Stipends). For limited submission programs, the University has established an eight-week internal deadline. Faculty interested in applying for limited submission opportunities must contact ORSP at least eight weeks prior to the sponsor deadline to express their interest in applying and submit the External Grant Concept Paper (which can be found on the ORSP website under the External Funding Guidelines tab).

LIMITED SUBMISSION GRANTS

Some funding opportunities limit the number of applications per institution (e.g. only two applicants from each institution may apply for NEH Summer Stipends). For limited submission programs, the University has established an eight-week internal deadline. Faculty interested in applying for limited submission opportunities must contact ORSP at least eight weeks prior to the sponsor deadline to express their interest in applying and submit the External Grant Concept Paper ([LINK](#)). Interested faculty should submit a one-page project summary along with their expression of interest.

In instances where the number of interested parties exceeds the number of submissions the University is allowed to make, the External Grant Concept Paper will serve as the foundation for an internal review subject to final selection from the Provost and Vice President of Research and Faculty. Applicants will be notified of the final decision within one week after the internal deadline. If ORSP does not receive expressions of interest exceeding the number of allowable submissions by the eight-week mark, ORSP will proceed on a first-come-first-served basis until the maximum number of allowable applicants is reached.

LIMITED SUBMISSION FACULTY RESEARCH FELLOWSHIPS

It is the policy of Kean University that all applications for faculty research fellowships be submitted to ORSP for review. For limited submission fellowships, ORSP has the responsibility to convene meetings of the Faculty Research Fellowship Committee, appointed by the Provost and Vice President for Academic Affairs (VPAA). The Faculty Research Fellowship Committee will make recommendations on research fellowship applications, which will then be forwarded to the VPAA for a final decision. Research fellowships provide summer support or opportunities for faculty during the academic year or sabbaticals. Fellowships are prestigious and can raise the University's visibility, enhance its academic reputation and have a positive impact on students. Fellowships are provided by many federal sources such as the National Science Foundation,

National Institutes of Health, National Endowment for the Humanities, and many private sources.

Procedure

1. Notices of research fellowships will be sent in a blast email by ORSP to faculty, Deans and Executive Directors/Chairs.
2. Faculty interested in submitting applications for external research fellowships must complete the narrative section of the application in full and email it to ORSP for review.
3. After review, if Faculty Research Fellowship Committee approval and selection is required, ORSP will email all applications to the members of the Faculty Research Fellowship Committee.
4. The Committee will be asked to individually send their recommendations to ORSP.
5. The Committee's recommendations will be forwarded to the Provost and Vice President for Academic Affairs for final determination.
6. Final decisions by the VPAA will be conveyed to the Director of ORSP. ORSP will then notify the faculty and submit the fellowship application on behalf of the faculty member(s) or, when required by the funder, the faculty member(s) will submit after review by ORSP.

PROCEDURE WHEN KEAN UNIVERSITY IS NOT THE LEAD (SUBMITTING) INSTITUTION

ORSP must be notified immediately when faculty, staff, or administrators are asked to collaborate with another institution that will be submitting a proposal for external funding. All University guidelines and policies for external funding apply to collaborative proposals submitted by other institutions. The faculty, staff or administrator should provide ORSP with a contact in the collaborating institution. In some instances, ORSP will need to work directly with the sponsored programs office in the collaborating institution.

ESTABLISHING INSTITUTES AND CENTERS

The establishment of all new grant-funded institutes and centers must have written approval from the Provost and Vice President of Research and Faculty before a grant proposal can be submitted. This applies whether the center or institute is University-wide or housed within a school/department or college. If the center or institute is housed solely within one college, written approval from the Dean must be obtained before the request is submitted to the Provost for review. If the center or institute spans more than one college, written approval from each college Dean and from the Vice President for Academic Affairs must be obtained before the request is submitted to the Provost for review.

Grant-funded centers and institutes are expected to become self-supporting after the end of the initial grant funding. Institutes/centers must prepare a plan for program development and funding that explains how the institute/center intends to acquire funding to achieve sustainability after the end of grant funding. Failure of an institute/center to acquire funding may result in termination of the institute/center

SPECIAL PROPOSAL CONSIDERATIONS

All research activity by faculty, students, and employees of Kean University, whether funded or unfunded, that involves human subjects must have Institutional Review Board (IRB) approval before any activity can begin.

RESEARCH INVOLVING HUMAN PARTICIPANTS

Kean University's practices and policies in support of research firmly uphold the highest standards of ethics and integrity and comply with all federal regulations and guidelines. All faculty, students, and employees who conduct research involving human subjects must comply with University Policy and Procedures for the Protection of Human Subjects in Research.

Proposals involving human subjects can sometimes be submitted without prior Institutional Review Board (IRB) approval; however, some funding agency guidelines require prior IRB approval before submission. It is essential to determine the requirements for each particular application. Projects involving human subjects cannot be funded until IRB certification is obtained. Even if prior approval is not required, PIs should file an IRB application when they submit a proposal to avoid delays if the project is funded.

Regardless of whether the project is funded and regardless of the funding source (if any), all research involving human subjects must have prior IRB approval before any activity can commence. Information about the Institutional Review Board, including applications and deadlines, can be found on the ORSP website under the "IRB & Research Compliance" section. Contact the IRB Coordinator, irb@kean.edu for assistance with questions related to human subjects research.

REQUIRED COST SHARING OR MATCH

The University defines cost sharing as out-of-pocket or in-kind project costs contributed by the University. Match is defined as funding that is pledged to match a portion of the primary sponsor's funding and may come from the University or a third party. Cost-sharing/match can only be added to a proposal if it is required by the sponsor as one of the eligibility criteria to submit an application. Voluntary cost-sharing/match will not be allowed. All requests for out-of-pocket cost sharing/match must be approved in writing by the President before a proposal can be submitted. Requests should be obtained 21 days prior to the grant submission date.

REQUIREMENTS FOR SUBCONTRACTS

If you are including a sub-grant or subcontract in your proposal, the following items are required from the institution receiving the subcontract before proposal submission:

- statement of work
- budget justification
- separate budget
- copy of the institution's Indirect Cost Agreement
- letter of intent to form a consortium signed by an authorized representative of the institution receiving the subcontract.

These documents must be provided to ORSP before the proposal can be approved and submitted to the funding agency. ORSP can assist in obtaining this information. Inform ORSP immediately if you plan to include a subcontract in your proposal.

Subcontracts are normally described in detail in both the proposal narrative and in the proposal budget and therefore will be approved and included by the funding agency in the award documents. ORSP will establish the subcontract with the other institution when the award is set up. If an award is received but the proposal did not mention a subcontract or include it in the budget, approval must be obtained from the funding agency and significant delays may occur.

PREPARING THE PROPOSAL

The single most important thing you must do before preparing your proposal is to carefully read the request for proposal (RFP) and the application instructions. Funders will only give you money if you can help them reach their goals. Goals vary widely from one funding agency to the next and also within programs of the same agency. Even the best proposal will not be a competitive proposal if it does not respond to the goals of the program announcement. As you

write your proposal, keep the goal of the funding agency and of the RFP foremost in your mind. A curriculum development proposal written for the US Department of Education should not look the same as a curriculum development proposal written for the National Science Foundation.

Reviewers across all disciplines and every type of funding agency agree that most proposals lose points because the applicant did not carefully follow the instructions. ORSP will review all proposals for compliance and will not submit proposals that are missing sections or have exceeded page limits, etc. However, application instructions include much more than margin size and acceptable fonts. Instructions almost always include the specific content topics the funder expects to see. Instructions indicate priority topics or types of activities within the overall RFP. Instructions include what expenses and activities are permissible and what is not allowed. Often the instructions will show the number of points each section can be awarded.

Contact the program officer whenever possible to briefly discuss the ideas in your proposal and to verify it fits within the activities that the program supports. Then pay close attention to the answers you get and make sure your proposal reflects the suggestions you received. If the funder offers review of draft proposals, always take advantage of that.

State clearly and briefly what your proposal is about, preferably in the first sentence and in 25 words or less. All large funding agencies and most private funders use review panels. Reviewers are asked to read numerous proposals in a short period of time. Do not confuse them or make them work harder than they need to.

Funders are passionate about their particular area. Put your passion into your proposal. Remember to avoid jargon and emphasize readability. Even though your proposal will most likely be peer-reviewed, reviewers may be from your general discipline but not your particular specialty.

Be realistic. Focus. Limit your objectives and activities to the amount of work that you can accomplish in the funding time frame. Reviewers will not be impressed with grandiose plans. Collaboration is good – if appropriate. Most major funding agencies encourage collaboration among researchers, with other institutions, and with outside organizations. If you decide to collaborate with others make sure you can demonstrate their commitment and can describe a division of labor/talent/resources that will make sense to the funder.

Use the characteristics of Kean University: established in 1855; highly diverse student body; urban-rim location; predominantly undergraduate; active faculty/student research collaboration; robust program of internal research support; to enhance your application. ORSP will assist you with data wherever needed.

PREPARING THE BUDGET

Prospective PI/PDs are strongly encouraged to take advantage of the support available through ORSP when preparing a budget for a grant proposal. Budget guidelines vary by funding source and by individual RFP. In addition, federal, state and University guidelines must be followed. The prospective PI should come to the initial proposal planning meeting with a “wish list” of budget items that are needed for a successful project. ORSP will then develop a detailed budget that conforms to funding agency and University guidelines for the prospective PI/PD to review.

FACULTY SALARIES

All salary requests must be made in accordance with the RFP budget guidelines and must be consistent with University policy on teaching overload and release time. Grant-funded compensation during the academic year is paid as overload. Grant-funded compensation during the summer months may be paid as a percentage of salary.

RELEASE TIME

If you plan to include release time in your proposal you must be aware of the funding agency's guidelines. Guidelines vary by agency and by program. Release time requests must also be consistent with the University's policy. Release time is calculated as a percentage of salary, with all appropriate fringe benefits applied. Grant-funded release time will only be approved if the dollar amount is fully supported by the internally or externally funded project. Release time can be paid from multiple funding sources and is based on the approved budgets of the funded projects.

Teaching overload payments are not permitted if a faculty member has been granted release time for research.

SUMMER SALARY

Summer I salary is calculated on a per credit rate. Summer II salary can be calculated either as a percentage of salary or a per credit rate. Summer salary will only be approved if the dollar

amount is fully supported by the internally or externally funded project. Summer salary can be paid from multiple funding sources and is based on the approved budgets of the funded projects.

FRINGE BENEFITS

All appropriate payroll taxes and fringe benefits must be included for all salary lines, except when disallowed or limited by the grant guidelines.

GRADUATE ASSISTANTS

Graduate assistants are paid the prevailing minimum wage at 15- 20 hours/week for 32 weeks per academic year. This amount plus FICA/Medicare tax must be budgeted in addition to full time in-state tuition & fees. Graduate students who receive a 12-month assistantship are not eligible to also receive research assistant stipend payments. Graduate students who receive a 9-month assistantship are eligible to receive research assistant stipend payments only in the summer following the termination of the assistantship for that academic year.

ACADEMIC SPECIALISTS

Under supervision of a full-time professional employee, Academic Specialists provide part-time, temporary and professional services to the university. Such functions are performed on an intermittent basis or for fixed periods of a short duration, such as a semester-by-semester basis. Academic Specialists may be compensated on an hourly basis or by contract. Academic Specialists may not work more than 15 hours per week. Academic Specialists are normally paid \$15 to \$17/hour, depending on the job description.

See the Office of Human Resources website for Hiring Policies and Procedures and application forms for Academic Specialists:

<https://www.kean.edu/offices/humanresources/employment/academic-specialist-employment>

SCHOLARSHIPS

Scholarships are defined as a sum of money or other aid granted to a student because of merit, need, etc. to pursue his/her studies. Scholarships are processed through financial aid/student accounting. Students receive a 1098T form for tax reporting purposes. The amount of the student scholarship is governed by the funding agency. Refer to the funding agency guidelines and the

award documents for determining the number of students and amount of scholarships to be received. It is the responsibility of the PI/PD to coordinate scholarship payments with Student Financial Services and to inform the Scholarship Director that the scholarship is available so that it can be advertised.

STIPENDS FOR STUDENT RESEARCH ASSISTANTS

Stipends are defined as receiving payment for performing some type of work or for a promise of work. The stipend payment can be a flat rate amount or can be based on an hourly wage (usually \$10-\$15). The benchmark for summer stipends is based on the Students Partnering with Faculty (SpF) program, which pays a stipend amount of \$3,500 for a minimum of 6 weeks of full-time, intensive summer research.

CONSULTANTS

Before agreeing upon a payment amount to a specific consultant, speaker, evaluator, etc., please note that many sponsors, including the state and federal government, set limits on payments to consultants (including payments to speakers) and specific guidelines may apply. For example, some programs funded by the U.S. Department of Education require the use of an external evaluator but limit the payment to a certain percentage of the total program budget.

COMPUTER HARDWARE OR SOFTWARE

The inclusion of computer hardware and software in grant budgets is discouraged unless the research requires a specific type of hardware or software not normally found on a University campus. Dell is the University approved vendor for computer purchases. Please contact OCIS for pricing of computer hardware and software to be included in grant budgets.

TRAVEL COSTS

Note that all grant-funded travel must follow the University policies on travel in addition to any particular guidelines of the sponsor. The travel manual can be found at:
<https://www.kean.edu/offices/human-resources/travel-manual>

Mileage is calculated at a rate of \$.35/mile from the Kean University campus location where the employee is based to the destination. When away from Kean an allotment of \$36 per day per person for overnight travel (\$8 Breakfast; \$8 Lunch; \$20 Dinner) applies to all grant-funded projects.

CAMPUS FACILITIES, FOOD SERVICES AND CONFERENCE COSTS

Contact Conference and Events Services for rates associated with use of campus facilities. All catering and food service requests for on-campus Kean University functions go through Gourmet Dining Service, LLC at: <https://www.kean.edu/offices/gourmet-dining>

CAMPUS RESIDENCY

Contact Residence Life for rates associated with residency in the dormitories for programs requiring students or guests to remain on campus overnight or for an extended period of time.

INDIRECT COSTS

Kean University's current federally negotiated indirect cost rate is 59% of total direct salaries, wages and fringe benefits, if accepted by the funding agency. Some funding agencies or programs cap indirect costs. Indirect costs, to the extent allowed by the sponsor, must be included in all proposals.

Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. Cost allocation plans or indirect cost rates are used to distribute those costs to benefiting revenue sources. Indirect costs are those costs that are not classified as direct costs. Direct costs can be identified specifically with particular cost objectives such as a grant, contract, project, function, or activity.

Direct costs generally include:

- Salaries are wages (including vacations, holidays, sick leave, and other excused absences of employees working specifically on objectives of a grant or contract – i.e., direct labor costs).
- Other employee fringe benefits allocable on direct labor employees.
- Consultant services contracted to accomplish specific grant/contract objectives.
- Travel of (direct labor) employees.

- Materials, supplies and equipment purchased directly for use on a specific grant or contract.
- Communication costs such as long-distance telephone calls or telegrams identifiable with a specific award or activity.

An indirect cost rate is simply a mechanism for determining fairly and conveniently within the boundaries of sound administrative principle, what proportions of Departmental/organization administration costs each program should bear. An indirect cost rate represents the ratio between the total indirect costs and benefiting direct costs, after excluding and or reclassifying unallowable costs, and extraordinary or distorting expenditures. (i.e., capital expenditures and major contracts and subgrants). The indirect costs in the numerator of the equation should bear a reasonable relationship to the direct costs from the denominator.

The cognizant Federal agency is responsible for approving indirect cost rates for recipients based on an indirect cost proposal submission. The indirect cost proposal or cost allocation plan should:

- Identify all the activities carried on by the Department or unit and their attendant costs. All activities must be included regardless of the source of funds used to pay for them.
- Incorporate those costs allocated to the departments or units through the central service cost allocation plan.
- Classify the activities and their costs as direct or indirect.
- Eliminate from indirect costs capital expenditures and those stipulated as unallowable by OMB Circular or program legislation.
- Compute the rate by dividing the total remaining indirect costs by the direct cost base selected for distribution of the indirect costs. The most frequently used base is Modified Total Direct Costs (MTDC).

* <https://www2.ed.gov/about/offices/list/ocfo/fipao/abouticg.html>

Kean University's indirect cost rates, stipulated in the Colleges and Universities Rate Agreement is as follows as of **7/1/21**:

TYPE	TO	RATE %	LOCATION	APPLICABLE
PRED.	6/30/25	59%	On-campus	All Programs
PRED.	6/30/25	20%,	Off-campus	All Programs
PROV.	Until Amended	59%	On-campus	All Programs
PROV.	Until Amended	20%	Off-campus	All Programs

*BASE Direct salaries and wages including all fringe benefits.

The rates approved in the agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

Separate General Ledger Cost Centers and/or Object codes are established in the University Accounting Records for allowable and unallowable costs for each grant award. Only allowable direct costs will be used to calculate indirect costs

The Kean University account number consists of a two-digit Fund, a five-digit Cost Center (organization sub-unit) and a four-digit General Ledger Object Account. This structure was adopted after researching alternative structures in use at other colleges, both by Colleague and non- Colleague system users.

FUND: The college adopted a two-digit fund in order to provide expanded use of self-balancing accounts; for federal funds, and in the area of Plant Funds.

COST CENTER: The five-digit cost center provides expansion for organizational sub-units, beyond the three-digit scheme used in the state Appropriation Account System.

OBJECT: The four-digit object allows the establishment of a full General Ledger Chart of Accounts, including revenue and expenditure codes, which relate to the state's two-digit code.

Object code 505X are special purpose objects used for unique program identification. Object code 5058 is for Indirect Cost Recovery.

DEADLINES – ALL PROPOSALS

All final proposal documents must be received by ORSP **7 business days prior** to the grant application deadline. This allows time to review proposals for conformance to proposal guidelines and to complete or correct documents as necessary.

PLAN AHEAD. If your proposal includes a requirement for cost-sharing/matching, involves human subjects or animals, includes a sub-grant or subcontract, or requires collaboration or support from other organizations or institutions, you will need extra time to secure the necessary additional approvals and supporting documents.

ONLINE SUBMISSIONS

Online grant submission is a requirement of all federal funding agencies and the State of New Jersey. Many private funders also require online submission. All grant application materials (except letters of support) including biographical sketches/CVs, narratives, and other attachments must be sent to ORSP electronically via email as Word documents. PI/PDs familiar with specific funding portals may upload sections of the proposal and notify ORSP that the section is available for review. ORSP must submit all proposals for external funding.

Various funders have different requirements for online submissions. For example, the prospective PI has to “initiate” a NSF proposal and give ORSP staff access to it as the first step. You may be required to register personally with grants.gov for certain fellowship submissions. ORSP will guide you through the process.

***Note:** If you use grants.gov for accessing federal grant programs, you will see that the first step is “getting registered”. Kean University is a registered institution. You, as an individual, do not need to register with the Central Contract Registry. You do not need to be an Authorized Organization Representative (AOR). ORSP staff members have been established in the various roles of authorized submitter, certifying official, etc. with federal, state and other funding agencies.*

IF YOUR PROPOSAL IS DECLINED

The harsh reality is that the great majority of proposals are declined for funding. The overall funding success rate for both NIH and NSF is less than 20%.

In most cases, it is wise to plan to revise and resubmit your declined proposal, especially if your program officer encourages you to resubmit. Chances of funding are enhanced on the second submission. In many instances, you will have the benefit of detailed reviewer comments which identify the areas of weakness those reviewers saw in your proposal. Most funding agencies have guidelines about resubmission. NIH allows one resubmission. NSF allows resubmissions but the proposal must be substantially revised or it will be returned without review. It is important to have a frank discussion with your program officer. ORSP provides travel support to faculty who

have been declined funding and who want to make a personal visit to discuss their proposal with a program officer.

IF YOUR PROPOSAL IS ACCEPTED

Congratulations! Take some time to enjoy your success. Then carefully read the information in Section 3: Managing an Award. The keys to successful grant administration are:

- know the funder's requirements and the University's policies and procedures;
- plan ahead; and,
- use the resources of ORSP to help you manage your grant.

Section 2: Internal Support for Research, Scholarship, and Creative Activity

SECTION 2: INTERNAL SUPPORT FOR RESEARCH, SCHOLARSHIP AND CREATIVE ACTIVITY

Kean University provides internal support for faculty research, scholarship and creative activities. This is to enhance faculty, student-faculty research and to help faculty develop competitive proposals. ORSP administers these programs on behalf of the sponsors and works closely with faculty to better support their research by providing student researchers, research equipment and supplies. These programs are subject to the availability of funding.

STUDENTS PARTNERING WITH FACULTY RESEARCH PROGRAM (SPF)

The Students Partnering with Faculty (SpF) Summer Research Program is a competitive program that was developed to support and advance student and faculty research and scholarship at Kean University. Full-time tenured or untenured faculty have the opportunity to submit proposals, in collaboration with no fewer than two and no more than three undergraduate or graduate students

who are currently enrolled and continuing into the fall semester, for the purpose of attaining funding toward a specific student-faculty research project. The project must consist of an intensive summer research experience (minimum of six weeks), followed by continued work in the academic year. Student researchers receive \$3,500 stipends each and the faculty mentor receives a \$3,500 stipend. A maximum amount of \$2,000 in materials to support the student-faculty project may also be awarded.

Detailed information including eligibility, guidelines, applications and timelines for SpF program can be found on ORSP website <http://orsp.kean.edu>

INDIVIDUAL REQUESTS FOR RESEARCH

The Office of Research & Sponsored Programs, as part of the Division of Academic Affairs, may have limited funds available to support individual faculty requests for research equipment and supplies. Faculty must first seek funding support through their department/school and college. Faculty who had a proposal declined for funding are especially encouraged to request travel support to meet personally with the program officer to discuss ways to improve their proposal. Faculty seeking to establish collaborative partnerships with established researchers may also request travel support. Request forms and instructions may be found on the ORSP website at <http://orsp.kean.edu>.

GRANT FUNDED TRAVEL

Kean University employees using internal grant funds must comply with all University policies, procedures and regulations. The travel manual can be found on the Human Resources website at:

<https://www.kean.edu/offices/human-resources/travel-manual>

Kean University policy requires all travel paperwork to be submitted to the VPAA's Office at least 3 weeks prior to travel.

No travel will be permitted without an approved Travel Authorization Form completed prior to travel.

Reimbursement will not be permitted without an approved Blanket Travel number (BT).

Please send completed travel document via email to travelvpaa@kean.edu

Section 3:

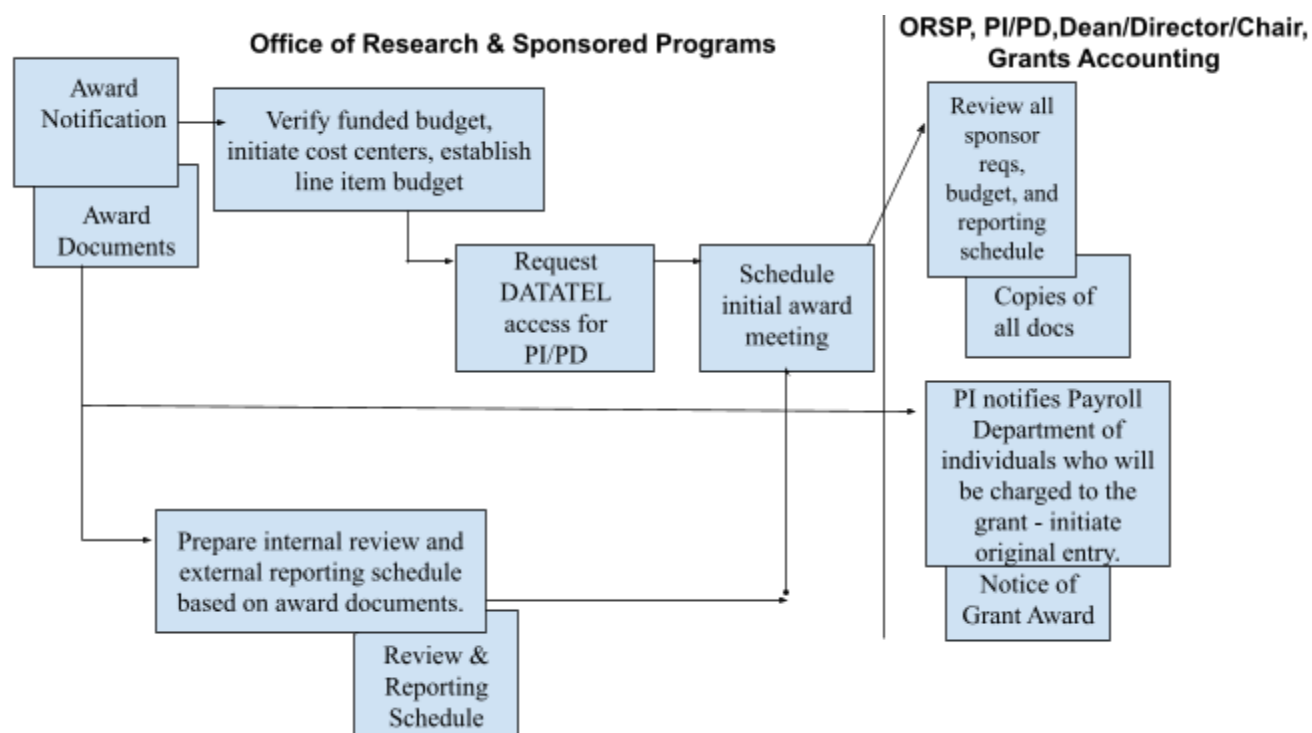
Managing an Award

SECTION 3: MANAGING AN AWARD

GRANT ACCEPTANCE

The University accepts both grants and contracts on behalf of the Principal Investigator (PI) or Project Director (PD), placing the legal liability on the institution. The President, as Chief Executive Officer, has delegated the Provost and Senior Vice President for Academic Affairs, as the Senior Research Officer, the authority to accept grants or contracts on behalf of the University. This formal acceptance must occur before any project activities can begin. Award notification is normally sent to ORSP but may be sent directly to the PI. If the notice is sent to the PI, the PI must notify ORSP immediately.

On receipt of award notification, ORSP will review the award documents, negotiate any terms of the award, and obtain the appropriate signatures as necessary to formally accept the award. ORSP will notify the PI when the award has been accepted and will arrange the initial award meeting. The PI should notify his/her Dean and Director/Chair or other appropriate supervisor regarding the success of an application.



PUBLIC ANNOUNCEMENTS

Certain funders or programs have restrictions or specific requirements with regard to public announcements and the timing of announcements. Public announcements about sponsored projects must be reviewed by ORSP before being submitted to University Relations.

REQUIRED RCR TRAINING FOR NSF GRANTS

All faculty, staff, graduate and undergraduate students, supported by the National Science Foundation (NSF) to conduct research at Kean University must complete CITI training. No new award accounts will be established without documentation of CITI training completion for all principal investigators, co-investigators and senior personnel included within an NSF proposal/award. No payments will be approved for researchers or students on an NSF award until the CITI training is complete and certification has been provided to ORSP.

ESTABLISHING THE COST CENTER AND BUDGET LINE ITEMS

Procedure in ORSP:

1. Once an award is made by the funding agency, the original application is pulled from the pending file.
2. The amount of the award is reconciled to the budget that was submitted to the funding agency.
3. Once the budget is reconciled with the award amount, ORSP prepares a Request to Establish a Cost Center form based on the approved budget. Budgets will be allocated only to cost categories that are allocable and allowable to the grant or contract under the funding agency guidelines.
4. The Request to Establish a Cost Center form along with the award notice, internal budget, and the funding agency budget form is forwarded to the University Grant Accountant for review and then forwarded to the Budget Office for creation of the cost center and booking of the budget.
5. The Budget Office informs the PI and ORSP that the cost center has been established for the grant or contract.

INITIAL AWARD MEETING

Once the grant or contract has been formally accepted on behalf of the University; the submitted budget has been reconciled with the award amount; the Cost Center has been established; the budget line items have been booked; access to DATATEL for the PI/PD has been established or requested; and, the review/reporting calendar has been established, ORSP schedules the initial award meeting with the PI/PD.

Topics covered at the initial award meeting include:

- Terms of the award
 - Final award amount
 - Project period
 - Reporting schedule – programmatic and financial
- Summary of grant objectives and activities
- Budget items and related procedures
 - Personnel supported by the grant
 - Hiring Part-time or full-time grant personnel
 - Hiring Student Assistants
 - Graduate Assistants
 - Equipment and Supplies
 - Travel
- Allowable and unallowable costs
- Procedure for requesting budget modifications
- Roles and responsibilities

ORSP will work closely with the PI to ensure that he/she understands the award budget, the sponsor's requirements, and allowable expenses. Once established, expenditures within each line item category cannot exceed the budget unless a budget revision is made (see budget revisions). Although ORSP monitors grant activity, each PI must monitor his/her project through reports available in the Colleague Distributed Financials section of the DATATEL system.

ROLES & RESPONSIBILITIES IN GRANT MANAGEMENT

Successful grant management requires teamwork. Understanding the roles and responsibilities of the various players will help the PI/PD successfully manage his/her grant.

Summary of Roles and Key Responsibilities in Grant Management (X indicates terminal responsibility)					
	SRO	PI/PD	Dean/Direct Chair	ORSP	Grants Accounting
Signatory Authority	X (delegated by President)				
Compliance	Oversight	X		Review (delegated by SRO)	
Research Integrity	Oversight	X	Review	Review (delegated by	

				SRO)	
Budgets / Budget Revisions		Request		X	Review
Expenditures / Cost transfers		X		Approval	Review
Reporting - programmatic		X	Review	Review	
Reporting - financial		Review		Review	X
Invoicing				Review	X

SENIOR RESEARCH OFFICER

The Provost and Vice President for Academic Affairs (VPAA) is the Senior Research Officer (SRO) of the University. The President of the University has delegated to the VPAA the authority to sign all grant contracts, awards, agreements, certifications, representations, and other documents incidental to research contracts and grants. The SRO also serves as the University's compliance officer for research and all sponsored projects, especially with regards to human and animal subjects, environmental impact, and research integrity.

PRINCIPAL INVESTIGATORS/PROJECT DIRECTORS

The Principal Investigator/Project Director (PI/PD) is the individual who has final responsibility for seeing that the project is carried out as proposed. PI/PDs are accountable for their grant's fiscal and program management, fulfillment of proposal goals, and preparation of pertinent reports. In their capacity as grant project directors, and regardless of their academic affiliation, all PIs/PDs of grant-funded programs, must report to ORSP on all grant-related issues.

The PD/PI must comply with the terms, conditions and policies of both the sponsor and the University, including oversight of the budget, personnel review, time and effort reporting, and timely submission of all reports. Grant funds must be expended as approved by the funding agency. All PD/PIs must comply with pertinent federal guidelines; documents are on file in the ORSP office.

All Principal Investigators/Project Directors are expected to uphold the highest integrity in data collection, analysis and dissemination and to avoid every act, or appearance, of plagiarism.

DEAN/EXECUTIVE DIRECTOR / DEPARTMENT CHAIR

When the PI/PD is a faculty member, the Executive Director of the School (or the Chair of the Department) where the PI is affiliated and the Dean of the College provide guidance and support for the PI/PD. When the PI/PD is staff, the Dean of the college or VP of the division where the grant is located provides this support. Often the Director/Chair or Dean is an experienced grant administrator and can offer suggestions to a new PI/PD that will help ensure the success of the project. In any case, the PI/PD should feel there is an open door to discuss the grant with his/her supervisor and request guidance whenever needed.

OFFICE OF RESEARCH & SPONSORED PROGRAMS (ORSP)

ORSP, as part of the Division of Academic Affairs, has responsibility for compliance oversight for all sponsored project activity. ORSP also serves as the central management resource for all sponsored project activity. ORSP provides information, guidance and training to all PI/PDs on the procedures necessary for successful implementation of their sponsored projects. ORSP approves all budgets, budget revisions, and cost transfers.

ORSP promotes education and training in the responsible conduct of research. ORSP helps ensure that all research activities, sponsored or unsponsored, meet ethical standards, and follow federal, state, and university regulations and procedures.

INSTITUTIONAL REVIEW BOARD (IRB)

Kean University's Institutional Review Board (IRB), administered by ORSP, reviews all research, sponsored or unsponsored, involving human subjects to protect the rights and welfare of the people who participate in Kean University research.

GRANTS ACCOUNTING

Grants Accounting has responsibility for processing all expenditures related to grants, preparing and submitting all financial reports, billing sponsoring agencies, drawing down funds from federal grants, processing cash receipts for sponsored projects, and closing out grant and contract accounts after the final reports have been submitted. Grants Accounting works closely with ORSP to ensure timely and accurate processing of all grants related activities.

SUCCESSFULLY ADMINISTERING THE PROJECT

It is the responsibility of the PI/PD to monitor account activity on a regular basis and to work with ORSP to resolve any errors or omissions. It is the PI's responsibility to ensure that financial transactions are timely and accurate and to maintain detailed financial records of all such

transactions (i.e., receipts, invoices, purchase orders, etc.) as supporting documentation.

HIRING GRANT-SUPPORTED PERSONNEL

All University Human Resources policies and procedures must be followed when hiring grant supported personnel. If your sponsored project budget includes personnel who will be supported by the grant, you should contact HR as soon as possible to obtain guidance.

FACULTY CONTRACTS PERTAINING TO GRANT FUNDS

Faculty contracts for overload or summer salary will be generated per the terms in the approved grant budget. Contracts will be issued against the grant cost center via request from the faculty member, or directly from ORSP, to the faculty member's Dean.

ACADEMIC SPECIALISTS

See the Office of Human Resources website for the most current Hiring Policies and Procedures and application forms for Academic Specialists <http://www.kean.edu/KU/Adjunct-Academic-Specialists-Student-Employment>

An Academic Specialist Authorization to Hire Form must be submitted along with a job description to support the proposed salary to the appropriate Vice President for approval as the first step for hiring. It must also be verified by the budget officer for availability of funds. If the authorization form is requesting a pay rate for more than \$17 per hour, it will be sent to the Executive Vice President for approval.

STUDENT RESEARCH ASSISTANTS

All student stipends are paid through payroll. The student will receive a W-2 for tax reporting purposes. The Project Director/Principal Investigator has the responsibility of ensuring that all paperwork required to process the stipend payment is completed properly and receives all the needed approvals.

If the student is already in the payroll system (is a student worker, or a Graduate Assistant, has had a research assistant stipend before) only the completed, signed stipend contract is needed. Students who are not already in the payroll system need to provide the following documents to receive stipend payments:

- A. Stipend Contract
- B. W4 form*
- C. Copy of the student's social security card*
- D. Direct Deposit Authorization form*

* The student is responsible for providing items (b), (c), and (d) directly to Human Resources. These items should not be sent to ORSP.

All completed, signed stipend contracts must be forwarded to ORSP for approval before being submitted to Payroll/Human Resources.

SCHOLARSHIP/TUITION PAYMENT PROCESS FOR EXTERNALLY FUNDED PROJECT

It is the responsibility of the Project Director/Principal Investigator to coordinate scholarship/tuition payments with the Student Accounting and Financial Aid. The PI/PD should contact the Directors of those offices for guidance.

NOTE: Students may not receive any stipend or scholarship payments through accounts payable. All student stipend or scholarship payments must be made through payroll or student financial services. (See Section 4 of the Handbook or online at <http://orsp.kean.edu>).

PURCHASES AND APPROVALS

Per University purchasing policy, all requests for external supplier purchases for goods and services are to be made through the online purchasing module in the Colleague Distributed Financials system and must be entered in the DATATEL system to initiate an online requisition.

CREATING REQUISITIONS & PURCHASE ORDERS

1. Create a requisition in DATATEL (REQM / Requisition Maintenance) · Reference the Colleague Financials Training Manual for instruction on how to input requisitions
 - Send copies of any W-9's, invoices or membership forms to Purchasing via email or fax indicating the requisition #
 - Some items require Prepayment (i.e. Memberships, 50% payment for guest speaker, etc.). PP must be indicated in requisition so the check accompanies the purchase order being sent to vendor.
2. Wait for all Authorizations/ Approvals
 - Typically takes 7 to 10 days depending on number of required approvals
3. Purchase Order is created by Purchasing after all approvals are granted · Purchasing is responsible for issuing P.O. to vendor
 - Purchasing sends copy of purchase order to department
 - Department/ initiator can verify the status of the P.O. at any time through Datatel
4. Vendor ships goods to the university and sends invoice to General Accounting
5. Warehouse/ Department accepts invoice in Datatel when products are received (PORC / Purchase Order Receiving)
 - Special delivery instructions (i.e. specific individual in STEM building, ORSP department, etc.) should be indicated whenever necessary
6. General Accounting cuts the check and pays the vendor

- Check # and date issued can be verified in Datatel
- Checks are typically cut as a group once a week by General Accounting

NOTE: After inputting a requisition, allow for a minimum of three weeks for vendor to receive the purchase order

BLANKET PURCHASE ORDERS

Blanket Purchase Orders (BPO) enable multiple purchases of frequently ordered goods or services with a single order. For example, a grant might set up a blanket purchase order for the full amount of an evaluator's fee and then make multiple progress payments; or, a grant might enter a blanket purchase order with W.B. Mason and charge multiple orders over the course of the year to that BPO, each order being deducted from the total.

To indicate that a requisition is a blanket purchase order, type BPO in the comments field in REQM in DATATEL and indicate what the blanket order is for under line items (i.e. "blanket purchase order for office supplies"). Blanket Purchase Orders can be increased throughout the year if necessary by contacting Purchasing.

To use a BPO, simply provide the BPO number to the vendor when ordering online or phone.

APPROVAL LEVELS FOR PURCHASES

The approvals and dollar thresholds required to convert a requisition to a purchase order for all internally and externally sponsored projects are:

- PI/PD (as Cost Center Director) approval for all requisitions.
- DEAN or DEPT HEAD approval for all requisitions.
- GRANT approval for all requisitions.
- ORSP approval if requisition is \$500 or more.
- VPAA approval for requisitions between \$1,000 and \$10,000.
- Exec. VP Operations approval for requisitions over \$10,000.
- The President must approve all requisitions or \$1,000,000 or more.
- Requisitions exceeding the State bid threshold (currently \$32,100) must follow the State competitive bidding process requirements. Contact Purchasing for guidance.
- Requisitions for the purchase of computer equipment (object code 5077) must have OCIS approval regardless of dollar amount.

[Insert picture of pyramid on pg. 34]

PAYMENTS TO VENDORS

The following steps must all be completed before a vendor can be paid for a sponsored project purchase:

1. The online requisition is entered using Colleague Distributed Financials (Datatel System).
2. The requisition is sent electronically to University Purchasing upon completion of all approval authorizations.
3. University Purchasing changes the requisition into an authorized purchase order.
4. The purchase order is signed and mailed to the supplier (copy sent to the initiator)
5. The goods are shipped to the University based on the purchase order contract item description.
6. Acceptance of goods or services is entered into the Distributed Financials system by the ordering department to inform Accounts Payable that the goods have been received; therefore, the supplier can be paid.
7. Supplier invoices must be sent directly to General Accounting.
8. General Accounting pays the invoice.

NOTE: Allow for a minimum of two weeks for a vendor to receive the check after accepting items in DATATEL.

USING NEW VENDORS

PI/PDs are strongly encouraged to use approved vendors that have already done business with the University and are in the DATATEL system since the processing time for requisitions will be significantly shorter. The University has negotiated contracts with certain suppliers. Contact Purchasing for assistance with identifying approved suppliers for particular items.

If you do need to use a new vendor, the vendor must provide Purchasing with a W9 tax form (See Section 4 of the Handbook or online at <http://orsp.kean.edu>). If purchase(s) to the new vendor exceeds or is expected to exceed \$4,815 (15% of the current bid threshold of \$32,100) in any one year, then the vendor must also provide a New Jersey Business Registration Certificate (BRC). Note that Purchasing will automatically request a W9 tax form and a BRC (where applicable) but it is prudent to alert the new vendor that one or both of these forms must be received by Kean University Purchasing before the order will be processed.

PURCHASING COMPUTER EQUIPMENT OR SOFTWARE

If you need to purchase computer equipment or software, you are advised to contact the Office of Computer and Information Services (OCIS) at ext. 76000 prior to inputting a requisition. They will put you in contact with an approved vendor that offers your desired product. In addition, they will inform you if the equipment or software you wish to purchase is already available

elsewhere on campus.

REIMBURSEMENTS FOR PERSONAL EXPENDITURES

Do not make personal purchases for your grant or sponsored program and expect to be reimbursed. It is the policy of the University not to reimburse employees who use personal credit cards for the convenience of ordering. University policy requires that all expenditures must be initiated through a requisition. Please note that there is no guarantee that reimbursement requests for personal expenditures will be approved or, if approved, will be processed. The use of personal funds for any reason is therefore strongly discouraged.

If you used cash or a personal credit card for a purchase because of some extenuating circumstance, you may process a requisition for reimbursement. Once the requisition is complete a reimbursement voucher must be completed to accounts payable including all receipts and a detailed explanation of why the University purchasing system was not used. The explanation that the materials or supplies were needed quickly is not considered a valid reason. Reimbursement request requisitions relating to sponsored projects follow the same approval process as other sponsored project-related requisitions.

TRAVEL RELATED TO SPONSORED PROJECTS

ORSP must approve any travel that will be expensed against external or internal grant funds. Reimbursement for travel utilizing grant funds is not limited to the \$1,000 maximum currently in place for University travel. However, the amount and purpose for the travel must meet the programmatic and budgetary guidelines established within the grant/contract. Travel expenditures must comply with the policies and procedures set forth in the Kean University Travel Manual and with all sponsor procedures for travel associated with the award. All University travel procedures must be followed and all University travel forms must be used.

MONITORING EXPENDITURES

1. On a weekly basis, the PI should log into DATATEL to check charges against his/her grant account/s.
2. If the PI has questions about any charges appearing against the project, they should be addressed immediately to ORSP. ORSP will work with Grants Accounting to resolve any errors or omissions. The University's Cost Transfer Policy (See Section 4 of the Handbook or online at <http://orsp.kean.edu>) outlines the acceptable and unacceptable reasons for cost transfers and the time frame for identifying and correcting any errors.
3. When required by the sponsor, the PI must work with ORSP to obtain prior approval for certain actions or expenditures. These may include international travel, time extensions, and certain equipment purchases. Most of these items will have been identified and reviewed during the initial budget meeting but the PI should address any questions or

concerns that may arise during the course of the project to ORSP.

BUDGET REVISIONS/RE-BUDGETING

1. Budget revisions are initiated in writing by the Project Director/Principal Investigator or a designee to ORSP. In some cases a budget revision will be initiated by the Grants Post Award Administrator or Grants Accountant if they find an error during the day to day monitoring of the expenditures and budget of the grant or contract.
2. When a budget revision is needed, a memo or email should be submitted to ORSP for approval. ORSP will determine whether the transfer of funds is allowable by the funding agency. ORSP will also determine whether the request is reasonable and allocable. ORSP will receive funding agency approval if needed.
3. Budget revision requests will be denied if the request to transfer funds is to allocate funds to cost categories that are not allocable or allowable to the grant or contract.
4. The memo or email request must contain a full explanation and justification for the budget revision, along with any supporting documentation
5. Once approved by ORSP, the request is sent to the Budget Office to make a journal entry to effect the budget revision.

ALLOWABLE AND UNALLOWABLE COSTS

The PI is responsible for ensuring that all expenditures are reasonable, allocable and allowable under the terms of the award and sponsor regulations. ORSP can provide assistance in determining whether a cost is allowable or unallowable.

Examples of unallowable costs include, but are not limited to: advertising (except for job searches), alcoholic beverages, food, entertainment, public relations, memberships, subscriptions, certain travel costs, and costs incurred before the start of the project or after the end date of a project.

The Office of Research and Sponsored Programs will review and approve all grant related requisitions to ensure expenses are appropriate and allowable based on the budget included in the award. However, occasionally expenses are charged erroneously. When an erroneous entry affects a sponsored award, the correction must be made within 90 days [See Policy on Cost Transfers] and sufficient information must be provided to allow for a clear audit trail back to the initially recorded expense. ORSP will work with the PI to transfer mistakenly charged unallowable costs to the PI's department account. For specific questions on allowable and unallowable costs, please contact Mirela Boariu (mboariu@exchange.kean.edu). Further directions for processing a cost transfer are listed in the next section. If you have questions about an expense or a cost transfer, please contact ORSP at orsp@kean.edu.

COST TRANSFERS

Cost transfers are initiated in writing by the Project Director/Principal Investigator or a designee to the Office of Research and Sponsored Programs. In some cases a cost transfer will be initiated by ORSP or Grants Accountant if they find an error during the day to day monitoring of expenditures to sponsored projects.

When a cost transfer is needed, a memo or email should be submitted to the Office of Research and Sponsored Programs for approval, the cost transfer request will then be forwarded to Grants Accounting to make a correcting journal entry to affect the transfer.

Retroactive personnel cost transfers for correction of labor and benefit charges require particular attention. Revisions to the effort (and corresponding dollars) of personnel charged or credited to a sponsored award account, must be carefully justified for a cost transfer to be approved.

The memo or email transfer request must contain a full explanation and justification for the transfer, along with relevant supporting documentation.

The documentation should address the following:

1. That the expense directly benefits the receiving activity/account.
2. That the expense is allowable.
3. The reason the expense was charged incorrectly to the first activity/account.

Cost transfers must be made within 90 days after the month in which the charge appears in DATATEL/Colleague. Cost transfers after 90 days will be allowed only if an appropriate justification for the lateness of the transfer is provided on the cost transfer form.

NOTE: The cost transfer will be returned for further documentation if sufficient justification and documentation to meet sponsor regulations and award terms and conditions are not provided.

Federal regulations strictly prohibit the transfer of costs from one project to another in order to cover cost overruns with funds in other projects; avoid restrictions incorporated in the award; or for other reasons of convenience

APPROVALS REQUIRED FROM FEDERAL FUNDING AGENCIES

The PI of a federally-sponsored project is required to report deviations from budget and program plans, and request prior approvals directly from federal awarding agencies for any of the following program- or budget- related reasons. The PI must contact ORSP to discuss any of the following issues, if they arise, before contacting the federal agency:

- change in the scope or the objective of the project or program
- change in the PI
- absence for more than three months or a 25 percent reduction in time devoted to the project, by the approved PI
- additional federal funding

- transfer of funds allotted for training expense (direct payments to trainees – stipends, tuition, fees) to other categories of expense
- sub-award transfers, or subcontracting out of a substantive programmatic portion of work, unless described in the application and funded in the approved award.
- foreign travel
 - Foreign travel requires pre-approval by the sponsor. The federal government defines foreign travel as any travel outside the United States, territories and possessions, and Canada. Other sponsors may specifically define foreign travel in the contractual documents.

TIME AND EFFORT REPORTING

Effort certification reporting is an internal University process designed to meet federal regulatory requirements for maintaining records that accurately reflect the work (effort) performed on federally sponsored projects and ensuring that the payroll charges match where time was actually spent. In compliance with the federal Cost Accounting Standards, the University's policy extends the effort certification reporting requirements to all sponsored agreements.

This policy applies to all University full-time faculty, full-time professional staff, and full-time administrative staff whose compensation is properly chargeable in whole or in part to an externally sponsored project of any type. Cost sharing or matching personnel charges must meet the same documentation and reporting standards as direct charges. The policy does not apply to: part-time faculty, part-time administrative staff, part-time research support staff, or undergraduate or graduate student assistants engaged in a sponsored project.

EFFORT CERTIFICATION POLICY

The Uniform Guidance defines the concept of Institutional Base Salary (IBS) as the salary or wages received for an employee's regular duties. Regular duties are those activities the employee was hired to perform, outlined in the letter of appointment or job description, including any additional duties that have been added or assumed, for which they are compensated through their salary (including holiday, vacation and sick time). This is the 100% effort of the employee for the University. IBS does not include work done as overload (for faculty and professional staff), or overtime (for administrative staff). For faculty, the IBS will be the 10-month academic year. For professional and administrative staff, the IBS will be the 12-month fiscal year.

	Faculty (10 months)	Professional Staff and other 12 month Employees	Administrative Staff (12 months)
Activities included in	• Teaching,	• Administrative	• Administrative

University Effort (IBS) MUST TOTAL 100%	- research/ scholarship, service, and administration - Externally sponsored project effort - Released time for research, service or administration	- responsibilities - Academic responsibilities - Externally sponsored project effort	- responsibilities - Externally sponsored project effort
Activities Excluded from University Effort (IBS)	- Overload - Workshops and incidental activity	- Overload - Workshops and incidental activity - Adjunct assignment	- Overtime - Workshops and incidental activity - Short-term support

Employees may only receive additional compensation above their IBS when their work is short term and has been approved in writing by the sponsoring agencies. Examples include presenting a workshop or adjunct assignments. Additional compensation for covered employees must be identified during the development of a proposal so the expense can be approved as part of the proposal.

The OMB Uniform Guidance requires that the actual effort performed by an employee be compared to the estimated effort that is included in the award notice. For reporting purposes, effort is calculated in percentages with the total allocated effort being 100%. The percentage is not based on a set number of hours but on the total of university-compensated effort. This includes work performed outside the standard work schedule, work performed in the evenings, on weekends, on vacation, and regardless of whether the effort is performed on or off campus. This definition is consistent with federal regulations. For example, if a faculty member works 50 hours a week during an effort certification period and 10 of those hours were spent on a specific sponsored project, the total effort assigned to the project would be 20% (10/50).

The effort report must certify the employee's total effort (100%). Example:

1. University/departmental effort (teaching, advising, administrative, scholarship) – 80%
2. Sponsored project #1 – 10%
3. Cost share for sponsored project #2 – 10%

The Uniform Guidance states: *“it is recognized that teaching, research, service and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs (Institutes of Higher Education) a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it*

expected."

Therefore, while Kean University makes every effort to obtain an accurate reflection of the time devoted to sponsored programs, effort certification is considered a reasonable estimate of how time was expended as opposed to an exact accounting of time. It is the responsibility of the employee providing effort towards sponsored projects to certify a statement verifying the percentage of effort that was performed and thus ensure that charges are reasonable in relation to the effort.

Employees must retain for audit purposes all documentation used to support certification. In any audit situation, it is the responsibility of the person certifying the effort to support the certification and provide appropriate documentation.

Examples of allowable forms of documentation include:

- Detailed calendar
- Meeting agendas, notes, minutes, attendee lists
- Lab books/notes
- Travel reports
- Award work products – presentations, reports, surveys, interviews, events, publication
- Other written documentation such as memos and emails
- As part of the federal Uniform Guidance, OMB provides standards for documentation of personnel expenses to federally sponsored research projects.

Under these standards, records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the University;
- Reasonably reflect the total activity for which the employee is compensated by the University, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the University;
- Comply with the established accounting policies and practices of the University;
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on [multiple] award[s] or activities regardless of the source of funding;
- Correspond to the amount of actual charges for salaries and wages rather than be based upon budget estimates alone which do not qualify as support for charges to Federal awards. Since an employee's salary distribution should directly correspond to the actual effort associated with a project, if an employee's effort changes significantly (by 5 percentage points or more above or below the total committed effort requirement) during an award period, then the salary distribution should be adjusted within a timely manner to match the new level of effort.

KEAN UNIVERSITY'S EFFORT CERTIFICATION SYSTEM

Kean University uses an after-the-fact reporting system to certify that salaries charged or costs shared to sponsored awards are reasonable and consistent with the work performed. Kean requires effort certification reporting three times a year coinciding with the semesters. The fall semester reporting period covers the months September - December, the spring semester reporting period covers the months January - May, and the summer semester reporting period covers the months June – August. The ORSP will send an Effort Certification Notice email at the end of December for fall, the end of May for spring, and the end of August for summer. Reports are due by January 15, June 15 and September 15.

Reporting is accomplished through completion and submission of the online “Sponsored Project Employee Effort Certification” (SPEEC) by all covered employees and by completion and submission of the “Effort Certification Summary” form (ECS) by all PI/PDs. ORSP sends an email reminder to all covered employees three times a year. Employees have 15 days to complete the SPEEC and submit online. After receipt and review of the SPEEC forms, ORSP compiles the ECS form and sends it to all PI/PDs. The PI/PDs have 15 days to complete and submit the form.

COVERED EMPLOYEE RESPONSIBILITIES

- Certifies effort and submits their SPEEC form online promptly after receiving email notification from ORSP
- Keeps a copy of each SPEEC form he/she submits
- Maintains a diary, calendar, report or other record of their activities to support their SPEEC report. (Note: PI/PDs are expected to work with their project personnel to develop a system for effort reporting or to identify the existing forms and methods that will be used.)
- If an employee leaves a sponsored project before the end of a reporting period, she/he must provide a SPEEC form before their affiliation ends.
- ORSP RESPONSIBILITIES
- Receives covered employee effort certification reporting forms, updates the database, and reviews the reports against the approved budget to confirm levels of effort.
- Prepares and sends an “Effort Certification Summary” (ECS) report for each sponsored project to the PI/PDs for review and approval.
- Maintains a database to track compliance, assists in budget modifications as required, and forwards approved Effort Certification Summaries to Payroll/Grants Accounting.

PI/PD RESPONSIBILITIES

- Certifies all effort provided by sponsored project personnel on ECS form. · Determines whether the annualized level of effort will meet goal or if the effort must be adjusted
- For any discrepancies of 5% or greater from the committed effort percentage the PI/PD must develop and document a plan to enable employees to adjust their time to meet the commitment requirement and include it in the ECS.
- If the level of effort reported by the employee is less than the commitment and the

required adjustment of time cannot be accomplished during the remainder of the award period, the PI/PD must work with ORSP to notify the sponsor and develop and submit a modification request for approval before the end of the budget period.

- Modification requests may include a program modification, a budget modification or a personnel modification, or some combination of these.
- Retains all PAFs, part-time timesheets, SPEEC forms, ECS forms and Additional Compensation Contracts for at least 7 years following the end date of the award o PI/PDs are expected to work with their project personnel to develop a system for effort reporting or to identify the existing forms and methods that will be used.
- Obtains SPEEC form from staff if they leave the project before the end of a reporting period.

GRANTS ACCOUNTING/PAYROLL RESPONSIBILITIES

- Insures that salaries and fringe benefits charged to sponsored projects are accurate and reflect the current contract, state guidelines, and Payroll and Human Resources policies.
- Insures the distribution of salaries and wages reflects the value of the percentage of effort reported.

FAILURE TO CERTIFY EFFORT

Failure to comply with the OMB Uniform Guidance effort reporting requirements can result in financial penalties and expenditure disallowances and jeopardize all Federal and State awards, including student aid. It is therefore incumbent on the University and individual certifiers to maintain and document how individuals spend their time on sponsored research. To protect Kean University and ensure compliance with Federal regulations, any covered employee who fails to fulfill their effort reporting responsibilities will be subject to the following until corrective measures are completed:

- May not submit a grant proposal application for a sponsored project, including sub-awards
- May not be a PI, co-PI, PD, or co-PD of a sponsored project
- May not work as a covered employee on a sponsored project

PROJECT REPORTING

The reporting requirements for a project are established either in the RFP or in the award documents. It is the responsibility of the PI/PD to comply with all sponsor requirements for timely interim and final project and financial reports, paying particular attention to deadlines and to the sponsor requirements for report content.

A copy of all reports, including any external evaluator reports, must be provided to ORSP and must also be maintained by the Project Director.

All interim financial reports must be reviewed by ORSP or the Grants Accountant prior to submission to the funding agency. All final financial reports must be reviewed and approved by

Grants Accounting. If requests for additional financial reports are received by the PI, he/she must contact Grants Accounting to ensure the accuracy and consistency of reporting.

On receipt of an award, ORSP will prepare a project and financial reporting schedule based on the funder's requirements. A copy of this schedule will be provided to the Project Director at the initial award meeting. ORSP will make every effort to remind the PI/PD when reports are due.

CLOSING OUT THE AWARD

The PI should plan ahead for the final closeout of a grant. It is helpful to use a 60-day target to prepare for the conclusion of the project and the closeout of the account.

NO-COST EXTENSIONS

If the PI feels it is not feasible to complete the project on the original schedule, the PI must notify ORSP as soon as he/she is aware that the project will not be finished by the original end date. It may be possible to extend the award at no additional cost to the sponsor.

No-cost extensions cannot be requested simply because there are unexpended funds available. ORSP will work with the PI to obtain appropriate approval from the sponsor for a no-cost extension. In all such cases, the extension must be requested well before the original termination date for the award; extension requests submitted after the termination date are rarely approved.

FINAL PROJECT REPORT

The PI must submit a final project report to the sponsor, following the reporting requirements as to format and content.

Note: NSF requires a "Public Outcomes Report" to be entered at the [research.gov](https://www.research.gov) website within 90 days after the award expiration. The report is 200-800 words for the public describing the nature of the project and outcomes, including intellectual merit and broader impacts.

Final reports must be submitted in a timely manner. Late reports put the University at a risk of being non-compliant which may jeopardize future funding to both the PI and to the University. A copy of the final performance report must be sent to ORSP to include in the award folder.

CLOSING THE GRANT COST CENTER

Especially in the final stages of a project, the PI must work closely with ORSP to ensure funds

are available in the proper budget categories to complete the final project activities.

Budget transfer requests, if necessary, must follow the budget transfer procedure (See Section 4 of the Grants & Contracts Handbook or online at <http://orsp.kean.edu>). Expenses incurred after the end date of the grant will be not allowed.

Any funds remaining in the account at the end date normally must be returned to the sponsor.

The final financial report must be reviewed and approved by Grants Accounting before being submitted to the sponsor.

RECORDS RETENTION

The State of New Jersey Bureau of Records Management places all public records on Records Retention Schedules that list the minimum legal and fiscal time periods they must be retained by state and local governmental and educational agencies. Generally speaking, all State, Federal and Private grant files (including but not limited to grant award, correspondence, payments, reports, and other supporting documentation) must be retained for 7 years after termination of the grant. See Section 4 of the Grants & Contracts Handbook for the Record Retention Policy and retention schedule or online at <http://orsp.kean.edu>

GENERAL UNIVERSITY COMPLIANCE INFORMATION

STATE AND FEDERAL REGULATIONS

Kean University complies with all state and federal regulations, among them:

- Section 10, Ch. 48 of the Laws of 1954
- Title VI of the Civil Rights Act of 1964
- Title IX of the Education Amendments of 1972
- Section 504 of the Rehabilitation Act of 1973
- The Older Americans Act of 1975
- The American with Disabilities Act of 1990

CONTRACTUAL POLICY

All Kean University agreements are to be construed and enforced in accordance with New Jersey laws, including without limitation the New Jersey Contractual Liability Act (N.J.S.A. 59:13-1 et seq.) and the New Jersey Tort Claims Act (N.J.S.A. 59:1-1 et seq.). The University's business

and all activities on its campuses and those related or affiliated to it are subject to, and are conducted in accordance with such laws.

NON-DISCRIMINATION POLICY

In accordance with the statutes and rules of the New Jersey Civil Service System and applicable Federal and State Legislation, executive orders and regulations, Kean University is firmly committed to a policy of equal opportunity and affirmative action. It is the policy of Kean University to provide equal opportunities regardless of race, color, sex, national origin, religion, veterans' status, age or handicapping conditions. This applies to the three major areas of University activity: education, employment and contracting.

NOT-FOR-PROFIT STATUS

As a state agency, the University does not have an IRS or other certificate of not-for-profit status. It is the opinion of the New Jersey Attorney General's Office and state tax authorities that no such certificate is required of the University. The University is also exempt from New Jersey sales, use, and local taxes under NJSA54: 32B-9(A) and NJSA54: 32B-1, as well as from federal excise tax.

Section 4: Policies and Procedures for Sponsored Projects

SECTION 4: POLICIES & PROCEDURES

- SPONSORED PROJECTS

This section contains copies of University policies and procedures related to sponsored projects and associated documents and forms.

Policies

1. Budgeting and Budget Revisions
2. Cost Sharing/Matching
3. Cost Transfers
4. Effort Certification Reporting
5. Financial Conflict of Interest
6. Purchasing
7. Records Retention
8. Release Time
9. Student Stipends and Scholarships

Forms

1. Grant Concept
2. Request for Research Support
3. Request for Travel Support
4. Research Stipend Contract
5. Direct Deposit form
6. W-4
7. W-9
8. Chart of Accounts

Go to orsp.kean.edu to download forms

KEAN UNIVERSITY

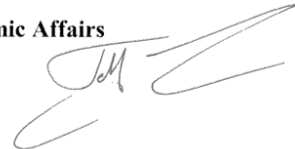
OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: **BUDGETING AND BUDGET REVISIONS**

Approval Authority: **Office of Vice President, Academic Affairs**

Originally Issued: **July 28, 2011**

Revised/Updated: **October 25, 2012**

A handwritten signature in blue ink, appearing to be 'J.M.', is written over the 'Originally Issued' and 'Revised/Updated' lines.

1. Policy Statement

This policy establishes the requirements of and includes the procedures for development and establishment of budgets as well as budget revisions pertaining to externally funded grants and contracts.

2. Reason/Purpose for Policy

The correct allocation of budget to the appropriate activity/account is important in the management of the University's resources, including all categories of restricted funds, and is of special significance for federally supported programs. Federal regulations (OMB circulars A-21, A-110 and A-133, and the Federal Acquisition Regulations) and the terms and conditions of other sponsors specify that budgets are allocated to the correct activity/account. This fiscal management practice is equally applicable to the use of University funds.

3. Policy Applies To

This policy applies to the Office of Research and Sponsored Programs, Grants Accounting, Budget Office and personnel who have designated signatory to request budget revisions to externally funded grants and contracts.

4. Contacts

- A. Office of Research and Sponsored Programs
- B. Vice President, Academic Affairs

5. The Policy

A. Definitions:

The Office of Research and Sponsored Programs (ORSP) is charged with the responsibility of developing and implementing all budgets pertaining to externally funded grants and contracts.

Reasonable costs - (OMB Circular A-21) A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.”

Allocable costs - (OMB Circular A-21) “A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship. Subject to the foregoing, a cost is allocable if (1) it is incurred solely to advance the work under the sponsored agreement; (2) it benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods, or (3) it is necessary to the overall operation of the institution and, in light of the principles provided in this Circular, is deemed to be assignable in part to sponsored projects.”

Allowable costs – Costs that are allowable under the sponsor award terms.

B. Procedure:

1. Pre-Award

- a. All budgets for externally sponsored grants and contracts will be prepared by the Office of Research and Sponsored Programs (ORSP) and will comply with the funding agency guidelines.
- b. An internal budget will be prepared regardless of funding source and filed with the pending grant application in the Office Research and Sponsored programs (ORSP).
- c. The internal budget figures will then be transferred/uploaded to the proper form used by the funding agency.
- d. In conjunction with the Project Director/Principal Investigator, a budget narrative/justification will be prepared by the Office of Research and Sponsored Programs (ORSP). The budget narrative/justification will then be uploaded to the grant application by ORSP. The budget narrative/justification will comply with the funding agency guidelines.

2. Post-Award

- a. Once an award is made by the funding agency, the original application is pulled from the pending file.

- b. The amount of the award is then reconciled to the budget that was submitted to the funding agency.
- c. Once the budget is reconciled with the award amount, ORSP prepares a Request to Establish a Cost Center form based on the approved budget.
- d. Budgets will be allocated only to cost categories that are allocable and allowable to the grant or contract under the funding agency guidelines.
- d. The Request to Establish a Cost Center form along with the award notice, internal budget, and the funding agency budget form is then forwarded to the University Grant Accountant for review and then forwarded to the Budget Office for creation of the cost center and booking of the budget.
- e. The Budget Office then informs ORSP of the cost center that has been established for the grant or contract.
- f. ORSP then meets with the Project Director/Principal Investigator to review the terms of the award and discusses the cost center and allowable object codes for which they can expend funds.

3. Budget Revisions/Re-budgeting

- a. Budget revisions are initiated in writing by the Project Director/Principal Investigator or a designee/ to ORSP. In some cases a budget revision will be initiated by the Grants Post-Award Administrator or Grants Accountant if they find an error during the day to day monitoring of the expenditures and budget of the grant or contract.
- b. When a budget revision is needed, a memo or email should be submitted to ORSP for approval. ORSP will determine whether the transfer of funds is allowable by the funding agency. ORSP will also determine whether the request is reasonable and allocable. ORSP will receive funding agency approval if needed.
- c. Budget revision requests will be denied if the request to transfer funds is to allocate funds to cost categories that are not allocable or allowable to the grant or contract.
- c. The memo or email request must contain a full explanation and justification for the budget revision, along with any supporting documentation
- d. Once approved by ORSP, the request is sent to the Budget Office to make a journal entry to effect the budget revision.

KEAN UNIVERSITY

OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: **COST SHARING / MATCHING POLICY**

Approval Authority: **Office of Vice President, Academic Affairs**

Originally Issued: **September 12, 2006**

Reviewed/Updated: **November 3, 2010; October 25, 2012**

1. Policy Statement

This policy establishes the requirements of the University regarding Cost Sharing related to all externally funded awards and agreements from federal, state and private agencies. It includes the procedures for allowable costs and compliance with sound fiscal management practices as well as regulations applicable to externally funded projects.

2. Reason/Purpose for Policy

If a commitment of the University resources is made in a proposal text/description it is cost share. Cost share commitments, even if they are not included in the project budget, will be administered in accordance with this policy. The policy was developed for the following purposes:

- To provide information to the University community regarding the contractual, financial, and administrative implications that result for the commitment to cost share.
- To provide guidance regarding the circumstances in which committed cost sharing is permitted by the University, including what kind of services, expenditures, or assets may be cost shared.
- To establish procedures by which the University can identify the Cost Sharing commitments it makes as a condition of obtaining external funding and demonstrate that it has fulfilled such commitments.
- To establish procedure for recording cost-shared expenditures in the University's accounting system in order to identify Cost Sharing as required by OMB Circular A-21, "Cost Principles for Higher Education."

Cost sharing, match and in-kind contributions are terms that refer to project costs that are supported by funding sources other than the primary sponsor. Although the terms are sometimes used interchangeably, the University defines *direct cost sharing* as out-of-pocket project costs contributed by the University. *Match* is defined as funding that is pledged to match a portion of

the primary sponsor's funding and may be in the form of cash or a third party in-kind contribution. *In-kind contribution* refers to non-cash contributions that are not recorded in the University's accounting system but can be assessed a cash value.

The purpose of this policy is to inform principal investigators, administrators and staff about the circumstances under which cost sharing is allowable.

3. Policy Applies to:

This policy applies to all University personnel who are eligible to submit proposals for external funding.

4. The Policy

A. Definitions:

Cost sharing is the portion of the total project of an externally funded agreement/award that is contributed by the University and / or other non-federal resources but not reimbursed by the sponsor. Cost sharing can only be added to the proposal if it is required by the sponsor as one of the eligibility criteria to submit an application. Cost sharing, match and in-contributions are terms that refer to project costs that are supported by funding sources other than the primary sponsor. Although the terms are sometimes used interchangeably, the University defines *direct cost sharing* as out-of-pocket projects costs contributed by the University. *Match* is defined as funding that is pledged to match a portion of the primary sponsor's funding and may be in the form of cash or a third party in-kind contribution. *In-kind contribution* refers to non-cash contributions that are not recorded in the University's accounting system but can be assessed a cash value.

Mandatory Cost Sharing is required by the sponsor as a condition of obtaining a grant agreement.

Voluntary Cost Sharing is not required by the sponsor but is committed by the University in the proposal.

Voluntary cost sharing will not be supported by the University because of the following:

- Funding agencies have documented that voluntary cost sharing will not enhance or promote the grant application.
- It is prohibited to include voluntary cost-sharing commitments in all components of both solicited and unsolicited National Science Foundation proposals.

B. Applicability:

In compliance with OMB Circular A-110 C.23, to be acceptable as cost sharing, expenditures must satisfy all of the following criteria:

1. Must be verifiable from official University records.
2. Not be used as cost sharing for any other sponsored program.
3. Be necessary and reasonable for proper and efficient accomplishment of the project.
4. Allowable under A-21 (i.e., no phone charges, administrative salaries, general office supplies or office equipment).
5. Be incurred during the effective date of the grant.
6. Not paid by the federal government under another award.

C. Sources for University Cost Sharing/Match

Cost sharing match is normally in the form of a direct cost that would otherwise be charged to the grant or contract, such as salary, capital equipment, or other direct cost items. Cost sharing may also take the form of waived or reduced Facilities & Administrative (F&A) costs.

1. Faculty or other project personnel effort (related salaries and fringe)
2. Laboratory supplies
3. Travel Expenses
4. Equipment
5. Space
6. Third party contributions (subawardees or other collaborating organizations)
7. Unrecovered F&A costs (i.e. when F&A is waived or reduced)

The following would be considered appropriate funds, i.e., cash, that the University may use to meet Cost Sharing/matching commitments.

1. Gifts
2. Endowment
3. Unrestricted departmental funds

D. Costs that are NOT ACCEPTABLE as Cost Sharing / Match

1. Costs pledged as Cost Sharing/Match for another funded project.
2. Costs funded by another sponsored program.
3. Costs of construction or renovation of University buildings.
4. Costs that are included and reimbursed through the F&A rate (administrative salaries, office supplies, library expenses, and operations and maintenance expenses).
5. Salary dollars above a regulatory cap (e.g., NIH salary cap).
6. Overdrafts (unallowable under OMB circular A-21).
7. Otherwise unfunded salary for effort that extends beyond the contractual appointment (i.e. unfunded summer months for faculty with 10 month academic appointments).
8. Any cost not deemed to be necessary and reasonable for the proper and efficient accomplishment of project or program objectives.

Impacts of Cost Sharing

Cost sharing reduces the University's ability to maximize its reimbursement from external sponsors. In addition, there are negative F&A calculation and administrative impacts when committing to Cost Sharing.

5. Contacts

- A. Office of Research and Sponsored Programs
- B. Vice President Academic Affairs

6. Cost Sharing Process

- A. All requests for cost sharing / match must be approved by the Office of Research and Sponsored Programs and the Vice President for Academic Affairs.
- B. Once an award is made, at the request of the Office of Research and Sponsored Programs, a matching cost center will be established by the University Budget Office under fund 11.
- C. The matching cost center will be set-up in Datatel and be used to track all direct salary and non-salary cost share/match expenses.

KEAN UNIVERSITY

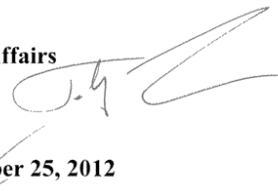
OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: COST TRANSFERS

Approval Authority: Office of Vice President, Academic Affairs

Originally Issued: September 12, 2006

Revised/Updated: June 27, 2011; August 9, 2011; October 25, 2012

A handwritten signature in black ink, appearing to be 'J. H.', is written over the 'Originally Issued' and 'Revised/Updated' lines.

1. Policy Statement

This policy establishes the requirements of and includes the procedures for allowable transfer of costs from one activity/account to another in compliance with sound fiscal management practices as well as regulations applicable to externally funded projects.

2. Reason/Purpose for Policy

The correct allocation of charges to the appropriate activity/account is important in the management of the University's resources, including all categories of restricted funds, and is of special significance for federally supported programs. Federal regulations (OMB Circulars A-21, A-110 and A-133, and the Federal Acquisition Regulations) and the terms and conditions of other sponsors specify that expenditures are charged to the correct activity/account. This fiscal management practice is equally applicable to the use of University funds. Occasionally expenses are charged to an incorrect activity/account and, with adequate justification, it is allowable to transfer costs to the correct activity/account.

The purpose of this policy is to inform both principal investigators and administrators about the circumstances under which cost transfers are allowable and to describe how to submit a retroactive cost transfer request (either for salary and wage cost transfers or non-salary and wage cost transfers), whereby appropriate costs may be transferred, with justification and documentation, between activities/accounts in compliance with the financial policies of the University and with existing regulations applicable to federal and private sponsored or other restricted funds.

Specifically this policy addresses:

- The importance of timely transfers to correct errors or for other allowable reasons after the errors or need for the transfer of cost is discovered.

- The determination of when cost transfers are allowable and when cost transfers are unallowable.
- The circumstances under which a cost transfer may be allowable or unallowable.
- The procedures required for late cost transfers.
- A description of what documentation is required to support cost transfers.

3. Policy Applies To

This policy applies to all University personnel who have designated signatory authority to charge activities/accounts.

4. Contacts

- A. Office of Research and Sponsored Programs
- B. Vice President, Academic Affairs

5. The Policy

A. Definitions:

Cost transfer: A cost transfer is an after-the-fact reallocation of the cost associated with a transaction from one activity/account to another. All costs are supposed to be charged to the correct activity/account when they are incurred. However, occasions arise when a cost transfer is a legitimate corrective method to assign appropriate costs to activities/accounts.

Late cost transfer: A late cost transfer is a correction made more than 90 days after the month in which the charge appears in the Datatel/Colleague system.

Allowable cost transfers: To be considered allowable, cost transfers must meet the following criteria:

- (1) Must benefit the activity/project – The expenses being transferred must have benefited the activity/project to which it is being moved.
- (2) Be completed and submitted in a timely manner - Costs should be transferred as soon as the error or need for the cost transfer is discovered, but no later than 90 days after the month in which the charge appears in the Datatel/Colleague
- (3) Be fully documented and have appropriate signatures – Cost transfer requests must be accompanied by a statement that explains the reasons for the transfer. In rare instances there may be cost transfer requests beyond the 90-day period. In such cases, the request must also include the reasons for both the

delay in processing the correction and the late submission of the transfer request. Explanations such as “to correct error” or “to transfer to correct project” are insufficient to justify the transfer of costs.

- (4) Conform to University and sponsor allowable standards – The cost to be transferred must be an allowable cost under the University’s financial policies and/or sponsor award terms.

Reasonable costs - (OMB Circular A-21) “A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.”

Allocable costs - (OMB Circular A-21) “A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship. Subject to the foregoing, a cost is allocable if (1) it is incurred solely to advance the work under the sponsored agreement; (2) it benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods, or (3) it is necessary to the overall operation of the institution and, in light of the principles provided in this Circular, is deemed to be assignable in part to sponsored projects.”

Allowable costs – Costs that are allowable under the sponsor award terms.

B. Implementation:

Timely Transfers: Transfers of cost between activities/accounts to correct errors or for other allowable reasons should be made promptly after the error or need for the transfer of cost is discovered. In the case of sponsored awards, they must be made prior to the submission of the final expenditure report to the sponsor. The appropriate paperwork to correct the error should be submitted as promptly as possible. Entries made long after the original charge raise serious questions concerning the propriety of the entries and are subject to cost disallowance.

Timeliness is especially important when an erroneous distribution affects an activity/account that is funded by the federal government. All corrections must be made on a timely basis (i.e., within 90 days). Late cost transfers are particularly vulnerable to audit and require extra supporting justification or may be deemed unallowable by sponsor and governmental regulations.

Late Cost Transfers: A correction made *more than 90 days* after the month in which the charge appears in the Datatel/Colleague is considered a “late cost transfer.” Because of audit issues, late cost transfer requests should be rare and be based on extraordinary circumstances. For a late cost transfer to be considered, the request

must include a detailed justification for the lateness of the transfer. This justification also must explain the delay in processing the correction.

C. Applicability:

Cost transfers are allowable under the following circumstances:

Error Correction: Errors may include clerical errors (such as typographical errors or transposition of activity/account digits). Other errors may be detected upon review of monthly financial statements. It may be determined, for example, that a payroll distribution had not been updated, and an individual's effort had been redirected, or a purchase had been charged to an activity/account different from that which ultimately benefited from the use of the items purchased. All errors should be corrected as soon as they are detected and within 30 days after the month in which the charge appears in the Datatel/Colleague.

Transfers between account expenditure code categories or between object codes set up under a prime account: Examples of these kinds of transfers include transferring a charge (that was incorrectly posted) from one object code to another object code or to correctly categorize the nature of an expense (e.g., supplies vs. equipment).

Costs benefiting more than one activity: When two or more closely related activities are being undertaken simultaneously, it may be difficult to distribute charges correctly among the activity/account when the expenditure is initially made when the correct distribution will best be made based upon an actual usage analysis. In these cases, a cost transfer from the originally charged activity/account to another activity/account may be made provided that the cost transfer meets the following criteria:

- (1) The initial charge could appropriately have been made to the other activity/account as the cost represents proper and allowable charges to that activity/account.
- (2) The charge is contemplated in the approved budgets of both activities/accounts.
- (3) The explanation makes it clear why a particular charge is appropriate to either activity/account. This should include documentation which contains a full explanation and justification for the entry and the certification of the propriety of the entry by the principal investigator or responsible administrator.

Pre-award costs (Sponsored Projects): When advance accounts are established for sponsored projects, they will be established in the appropriate ledger; consequently cost transfers are not required for pre-award costs.

Non-competing continuation or incrementally funded award (Sponsored Projects): A non-competing continuation award or incrementally funded fails to materialize and charges have been incurred. Costs incurred subsequent to the anticipated effective date of the award will need to be transferred to other appropriate funds.

Cost transfers are unallowable under the following circumstances:

Unspent Balances: Costs generally may not be transferred to activities/ accounts with unspent funds unless the account benefited from the expense that was originally wrongly assigned to an activity/account. (Note: Even if this test is met, only in rare circumstances will such transfers be allowed between sponsored project accounts.)

Costs incurred after the end date of sponsored project: Costs incurred after the end date of a sponsored project are not allowable and may not be transferred to another sponsored activity/account. Unless made in error, these costs must be transferred to other appropriate accounts, such activities/accounts supported with University funds.

D. Procedure and Documentation:

Cost transfers are initiated in writing by the Project Director/Principal Investigator or a designee to the Office of Research and Sponsored Programs. In some cases a cost transfer will be initiated by the Grants-Post Award Administrator or Grants Accountant if they find an error during the day to day monitoring of expenditures to sponsored projects.

When a cost transfer is needed, a memo or email should be submitted to the Office of Research and Sponsored Programs for approval, the cost transfer request will then be forwarded to Grants Accounting to make a correcting journal entry to effect the transfer.

Retroactive personnel cost transfers for correction of labor and benefit charges require particular attention. Revisions to the effort (and corresponding dollars) of personnel charged or credited to a sponsored award account, must be carefully justified for a cost transfer to be approved.

The memo or email transfer request must contain a full explanation and justification for the transfer, along with relevant supporting documentation.

The documentation should address the following:

- (1) That the expense directly benefits the receiving activity/account.
- (2) That the expense is allowable.
- (3) The reason the expense was charged incorrectly to the first activity/account.

Cost transfers must be made within 90 days after the month in which the charge appears in Datetel/Colleague. Cost transfers after 90 days will be allowed only if an appropriate justification for the lateness of the transfer is provided on the cost transfer form.

NOTE: The cost transfer will be returned for further documentation if sufficient justification and documentation to meet sponsor regulations and award terms and conditions are not provided.

Federal regulations strictly *prohibit* the transfer of costs from one project to another in order to:

- Cover cost overruns with funds in other projects.
- Avoid restrictions incorporated in the award.
- For other reasons of convenience.

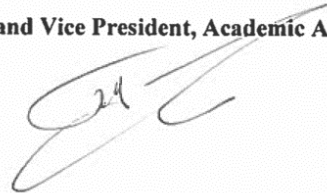
KEAN UNIVERSITY

OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: EFFORT CERTIFICATION REPORTING

Approval Authority: Office of the Provost and Vice President, Academic Affairs

Issued: December 7, 2015

A handwritten signature in black ink, appearing to be 'J. J.', is written over the 'Issued' line and extends slightly into the 'Approval Authority' line.

1. Policy Statement

This policy establishes the requirements of and includes the procedures for employee effort certification reporting in accordance with the Office of Management and Budget (OMB) "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance) (2 CFR Part 220) This policy applies to all full-time faculty, full-time professional staff, and full-time administrative staff whose compensation is charged in whole or in part to an externally sponsored project of any type (including non-federal sponsors) and/or who provide cost-shared effort to an externally sponsored project.

2. Reason/Purpose for Policy

Effort certification reporting is an internal University process designed to meet federal regulatory requirements for maintaining records that accurately reflect the work (effort) performed on federally sponsored projects. Effort certification reporting is also required to ensure that indirect charges to federal awards are reasonable. In compliance with the federal Cost Accounting Standards, the University's policy extends the effort certification reporting requirements to all sponsored agreements.

Failure to comply with the OMB Uniform Guidance effort reporting requirements can result in financial penalties and expenditure disallowances and jeopardize all Federal and State awards, including student aid. It is therefore incumbent on the University and individual certifiers to maintain and document how individuals spend their time on sponsored research.

This document describes the University's policy with regard to effort reporting.

3. Policy Applies To

This policy applies to all University full-time faculty, full-time professional staff, and full-time administrative staff whose compensation is properly chargeable in whole or in part to an externally sponsored project of any type. Cost sharing or matching personnel charges must meet the same documentation and reporting standards as direct charges.

EFFORT CERTIFICATION REPORTING

The policy does not apply to: part-time faculty, part-time administrative staff, part-time research support staff, or undergraduate or graduate student assistants engaged in a sponsored project.

4. Related Documents

Payroll Policy
Human Resource Policy
Cost Sharing and Cost Matching Policy
Cost Transfer Policy

5. Contacts

A. Office of Research and Sponsored Programs
B. Provost and Vice President, Academic Affairs

6. The Policy

Section 200.430 (4) (ii) defines the concept of Institutional Base Salary (IBS) as the salary or wages received for an employee's regular duties. Regular duties are those activities the employee was hired to perform, outlined in the letter of appointment or job description, including any additional duties that have been added or assumed, for which they are compensated through their salary (including holiday, vacation and sick time). This is the 100% effort of the employee for the University. IBS does not include work done as overload (for faculty and professional staff), or overtime (for administrative staff). For faculty, the IBS will be the 10-month academic year. For professional and administrative staff, the IBS will be the 12-month fiscal year.

Employees may only receive additional compensation above their IBS when their work is short-term and has been approved in writing by the sponsoring agencies. Examples include presenting a workshop or adjunct assignments. Additional compensation for covered employees must be identified during the development of a proposal so the expense can be approved as part of the proposal.

The OMB Uniform Guidance requires that the actual effort performed by an employee be compared to the estimated effort that is included in the award notice. For reporting purposes, effort is calculated in percentages with the total allocated effort being 100%. The percentage is not based on a set number of hours but on the total of university-compensated effort. This includes work performed outside the standard work schedule, work performed in the evenings, on weekends, on vacation, and regardless of whether the effort is performed on or off campus. This definition is consistent with federal regulations. For example, if a faculty member works 50 hours a week during an effort certification period and 10 of those hours were spent on a specific sponsored project, the total effort assigned to the project would be 20% (10/50).

The effort report must certify the employee's total effort (100%). Example:

EFFORT CERTIFICATION REPORTING

1. University/departmental effort (teaching, advising, administrative, scholarship) – 80%
2. Sponsored project #1 – 10%
3. Cost share for sponsored project #2 – 10%

Section 200.430 (h) states: *"it is recognized that teaching, research, service and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs (Institutes of Higher Education) a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."* Therefore, while Kean University makes every effort to obtain an accurate reflection of the time devoted to sponsored programs, effort certification is considered a reasonable estimate of how time was expended as opposed to an exact accounting of time. It is the responsibility of the employee providing effort towards sponsored projects to certify a statement verifying the percentage of effort that was performed and thus ensure that charges are reasonable in relation to the effort.

Employees must retain for audit purposes all documentation used to support certification. In any audit situation, it is the responsibility of the person certifying the effort to support the certification and provide appropriate documentation.

Examples of allowable forms of documentation include:

1. Detailed calendar
2. Meeting agendas, notes, minutes, attendee lists
3. Lab books/notes
4. Travel reports
5. Award work products – presentations, reports, surveys, interviews, events, publication
6. Other written documentation such as memos and emails

As part of the federal Uniform Guidance (2 CFR 200), OMB provides standards for documentation of personnel expenses to federally sponsored research projects. Under these standards, records must:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into the official records of the University;
3. Reasonably reflect the total activity for which the employee is compensated by the University, not exceeding 100% of compensated activities;
4. Encompass both federally assisted and all other activities compensated by the University;
5. Comply with the established accounting policies and practices of the University;
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on [multiple] award[s] or activities regardless of the source of funding;
7. Correspond to the amount of actual charges for salaries and wages rather than be based upon budget estimates alone which do not qualify as support for charges to Federal awards. Since an employee's salary distribution should directly

EFFORT CERTIFICATION REPORTING

correspond to the actual effort associated with a project, if an employee's effort changes significantly (by 5 percentage points or more above or below the total committed effort requirement) during an award period, then the salary distribution should be adjusted within a timely manner to match the new level of effort.

THE KEAN UNIVERSITY EFFORT CERTIFICATION REPORTING SYSTEM

Kean University uses an after-the-fact reporting system to certify that salaries charged or costs shared to sponsored awards are reasonable and consistent with the work performed. Kean requires effort certification reporting three times a year coinciding with the semesters. The fall semester reporting period covers the months September - December, the spring semester reporting period covers the months January - May, and the summer semester reporting period covers the months June - August. The ORSP will send an Effort Certification Notice email at the end of December for fall, the end of May for spring, and the end of August for summer. Reports are due by January 15, June 15 and September 15.

Reporting is accomplished through completion and submission of the "Sponsored Project Employee Effort Certification" form (SPEEC) by all covered employees and by completion and submission of the "Effort Certification Summary" form (ECS) by all PI/PDs. The SPEEC form is sent by ORSP via email to all covered employees three times a year. Employees have 15 days to complete and submit the form. The ECS form is sent by ORSP to all PI/PDs three times a year, after receipt and review of the SPEEC forms. The PI/PDs have 15 days to complete and submit the form. *See Appendix for samples of forms.*

Covered Employee Responsibilities:

- Certifies effort and submits their SPEEC form promptly after receiving email notification from ORSP
- Keeps a copy of each SPEEC form he/she submits
- Maintains a diary, calendar, report or other record of their activities to support their SPEEC report. (Note: PI/PDs are expected to work with their project personnel to develop a system for effort reporting or to identify the existing forms and methods that will be used.)
- If an employee leaves a sponsored project before the end of a reporting period, she/he must provide a SPEEC form before their affiliation ends.

ORSP Responsibilities:

- Receives covered employee effort certification reporting forms, updates the database, and reviews the reports against the approved budget to confirm levels of effort.
- Prepares and sends an "Effort Certification Summary" (ECS) report for each sponsored project to the PI/PDs for review and approval.
- Maintains a database to track compliance, assists in budget modifications as required, and forwards approved Effort Certification Summaries to Grants Accounting/Financial Services.

EFFORT CERTIFICATION REPORTING

PI/PD Responsibilities:

- Certifies all effort provided by sponsored project personnel on ECS form.
- Determines whether the annualized level of effort will meet goal or if the effort must be adjusted
- For any discrepancies of 5% or greater from the committed effort percentage the PI/PD must develop and document a plan to enable employees to adjust their time to meet the commitment requirement and include it in the ECS.
- If the level of effort reported by the employee is less than the commitment and the required adjustment of time cannot be accomplished during the remainder of the award period, the PI/PD must work with ORSP to notify the sponsor and develop and submit a modification request for approval before the end of the budget period.
 - Modification requests may include a program modification, a budget modification or a personnel modification, or some combination of these.
- Retains all PAFs, part-time timesheets, SPEEC forms, ECS forms and Additional Compensation Contracts for at least 7 years following the end date of the award
 - PI/PDs are expected to work with their project personnel to develop a system for effort reporting or to identify the existing forms and methods that will be used.
- Obtains SPEEC form from staff if they leave the project before the end of a reporting period.

Grants Accounting/Financial Services Responsibilities:

- Insures that salaries and fringe benefits charged to sponsored projects are accurate and reflect the current contract, state guidelines, and Payroll and Human Resources policies.
- Insures the distribution of salaries and wages reflects the value of the percentage of effort reported.

Failure to Certify Effort: As previously noted, failure to certify effort in a timely and accurate manner has serious consequences. To protect Kean University and ensure compliance with Federal regulations, any covered employee who fails to fulfill their effort reporting responsibilities will be subject to the following until corrective measures are completed:

- May not submit a grant proposal application for a sponsored project, including sub-awards
- May not be a PI, co-PI, PD, or co-PD of a sponsored project
- May not work as a covered employee on a sponsored project

EFFORT CERTIFICATION REPORTING

Appendix – Samples of Forms

1. Sponsored Project Employee Effort Certification form
2. Effort Certification Summary

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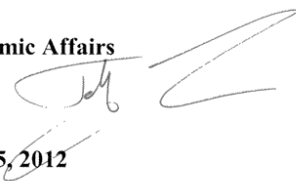
OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: INVESTIGATOR SIGNIFICANT FINANCIAL
INTEREST DISCLOSURE POLICY

Approval Authority: Office of Vice President, Academic Affairs

Originally Issued: November 3, 2010

Revised/Updated: September 21, 2011; October 25, 2012



1. Policy Statement

This policy establishes the requirements of the University regarding financial interest disclosure on sponsored project proposals.

2. Reason/Purpose for Policy

Federal regulations require institutions of higher education to have policies and procedures in place that ensure that investigators disclose and significant financial interest that may present an actual or potential conflict of interest in relation to externally sponsored projects. Such disclosures must be made prior to the submission of the proposal for funding, and institutions must develop specific mechanisms by which conflicts of interest will be reviewed and satisfactorily managed, reduced, or eliminated prior to acceptance of an award. In addition, if a new reportable significant conflict of interest arises at any time during the period after the submission of the proposal through the period of the award, the filing of a disclosure is also required. To provide information to the University community regarding the contractual, financial, and administrative implications that result for the commitment to cost share.

3. Policy Applies to:

This policy applies to all investigators and their spouses and dependent children. "Investigator" is defined as the principal investigator, project director, co-principal investigators, and any other person at the University who is responsible for the design, conduct, or reporting of research or educational activities funds, or proposed for funding, by an external source. This policy applies to all University personnel who are eligible to submit proposals for external funding.

4. Contacts

- A. Office of Research and Sponsored Programs
- B. Vice President, Academic Affairs

5. The Policy

A. Elements Subject to Disclosure

Each investigator must disclose all significant financial interests:

- that would reasonable appear to be directly and significantly affected by the research or educational activity funded, or proposed for funding, by an external sponsor; or
- in entities where financial interests would reasonably appear to be directly and significantly affected by such activities; or
- related to the investigator's institutional responsibilities.

"Significant financial interests" means anything of monetary value, including, but not limited to, salary or other payment for services (e.g. consulting fees or honoraria); equity interests (e.g. stocks, stock options or other ownership interests); the occurrence of any reimbursed travel or sponsored travel related to Institutional responsibilities (not required for travel this is reimbursed or sponsored by a federal, state, or local government agency, an Institution of Higher Education as defined at 20 U.S.C. 1001(a), an academic teaching hospital, a medical center, or a research institute that is affiliated with an Institution of Higher Education); and intellectual property rights (e.g. copyrights and royalties from such rights).

The term does not include:

- salary, royalties or other remuneration from the University;
- income from seminars, lectures, or teaching engagements sponsored by and service on advisory or review panels for a federal, state, or local government agency, an Institution of Higher Education as defined at 20 U.S.C. 1001 (a), an academic teaching hospital, a medical center, or a research institute that is affiliated with an Institution of Higher Education.
- income from investment vehicles, such as mutual funds and retirement accounts, as long as the Investigator does not directly control the investment decisions made in these vehicles.
- financial interest in business enterprises or entities if the value of such interests do not exceed \$5,000 (or \$5,000 per annum if such interest represent salary, fees, or other continuing payments) including any equity interest in non-publicly traded entities.

5. Disclosure Procedures

In accordance with federal regulations, all investigators with a potential conflict of interest as described above will identify the fact and make disclosure of the conflict prior to submission of the proposal. Investigators will submit the Financial Interest Disclosure Form to the Office of Research and Sponsored Programs.

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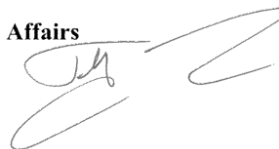
OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: PURCHASE EXPENDITURE REQUESTS AND
APPROVALS FOR INTERNALLY AND EXTERNALLY
SPONSORED PROJECTS

Approval Authority: Office of Vice President, Academic Affairs

Originally Issued: May, 2011

Revised/Updated: October 25, 2012



1. Policy Statement

This policy establishes the initiation of purchase expenditure requests and approvals of all purchase expenditures for internally and externally sponsored projects.

Reason/Purpose for Policy

The purpose of this policy is to inform principal investigators, project directors, administrators, and support staff of the newly established purchases approval chain and dollar thresholds with regard to internally and externally sponsored projects.

Policy Applies To

This policy applies to all University personnel who have designated authority to initiate or approve purchase expenditures on internally and externally sponsored projects. **This policy applies to sponsored projects only.**

3. Contacts

- A. Office of Research and Sponsored Programs
- B. Vice President, Academic Affairs

4. The Policy

A. Definitions:

Delegation of Authority: The President of the University has approved the delegation of authority described in this policy with regard to the dollar thresholds and approval chain for all purchase expenditure requests for internally and externally sponsored projects.

Purchasing Authority: University Purchasing has been given the authority to conduct and conclude negotiations for the purchase or lease of all supplies, equipment, and services to fulfill the requirement of the University.

University Purchasing is responsible to procure all goods and services in a fair, competitive, and equitable basis, without undue delay, in accordance with the University's procurement policies.

Office of Research and Sponsored Program (ORSP) Authority: ORSP is charged with the responsibility of approving all requests for expenditures for internally and externally funded projects. ORSP ensures that all requests for expenditures are allocable and allowable per approved budgets for all internally and externally sponsored projects as well as compliance with University purchasing policies.

B. Procedure for Internally and Externally Sponsored Projects

The following approval procedure for internally and externally sponsored projects supersedes the approval procedures in both the Office of Business Services Policy and Procedures Manual and the University Purchasing Department Website. This procedure applies to sponsored projects only.

(1) For all internally and externally sponsored projects, once the grant award has been formally accepted, ORSP initiates the establishment of a cost center for the award and, under that cost center, establishes budgets by line item categories based on the approved award. Once established, expenditures and requests for expenditures within each line item category cannot exceed the budget unless a budget transfer is made (see Policy for Budget Revisions).

Cost centers for University internally sponsored projects will be in the 14 fund; cost centers for Foundation internally sponsored projects will be in the 23 fund; and externally sponsored projects will be in the 21-28 funds depending on the funding agency.

(2) ORSP initiates the designees who will be authorized to have DATATEL access for requests for expenditures. The PI/PD and one designee from his or her department are given access to the established cost center. If an additional designee is needed, then a request must be submitted to ORSP in writing.

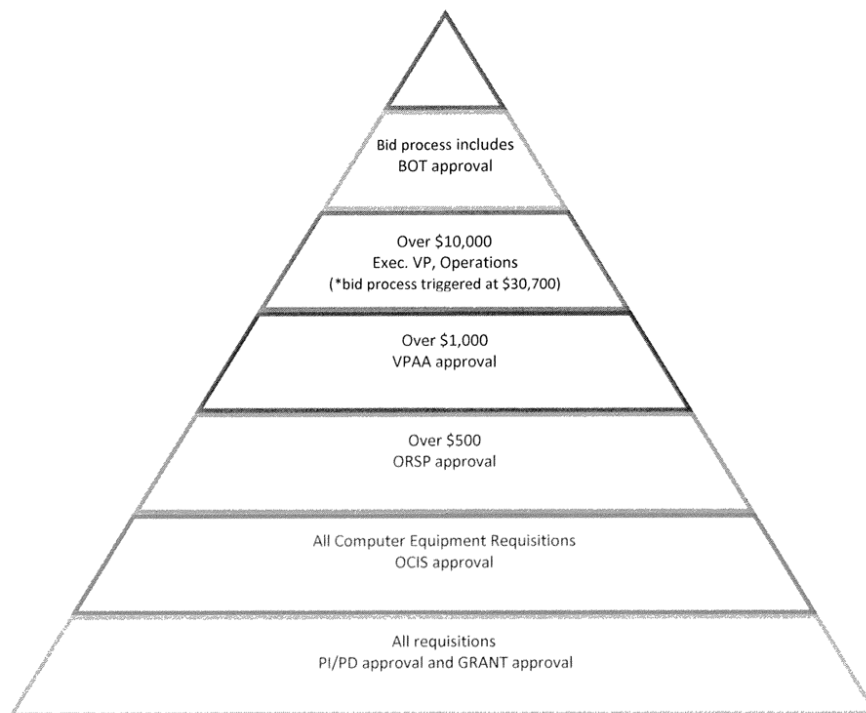
(3) Per University purchasing policy, all requests for external supplier purchases for goods and services must be entered in the DATATEL system to initiate an online requisition.

(4) The PI/PD or designee enters the online requisition, which is then converted to a purchase order through the approval process.

(5) The approvals and dollar thresholds required to convert a requisition to a purchase order for all internally and externally sponsored projects are listed below.

- PI/PD (as Cost Center Director) approval for all requisitions.
- GRANT approval for all requisitions.
- ORSP approval if requisition is \$500 or more.
- VP Academic Affairs approval for requisitions between \$1,000 and \$10,000.
- Exec. VP Operations for requisitions over \$10,000.
- The President must approve all requisitions or \$1,000,000 or more.
- ***Requisitions exceeding the State bid threshold (currently \$30,700) must follow the State competitive bidding process requirements. Contact ORSP for guidance before attempting to enter a requisition.***
- ***Requisitions for the purchase of computer equipment (object code 5077) and computer software (object code 5034) must have OCIS approval regardless of dollar amount.***

Approvals String – All Sponsored Programs



KEAN UNIVERSITY

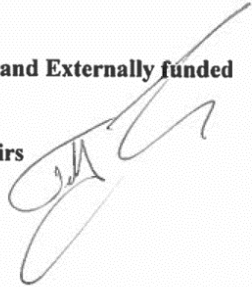
OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: Records Retention Policy for Internally and Externally funded Grants and Contracts

Approval Authority: Office of Vice President, Academic Affairs

Originally Issued: March 16, 2011

Revised/Updated: October 25, 2012; December 18, 2013



1. Policy Statement

Pursuant to the records and retention policy established by the State of New Jersey for four year colleges, this document establishes a policy for Kean University for records retention with regard to grants and contracts whether they are awarded internally or externally. This policy is in accordance with the state government, and federal government codes, statutes, and regulations.

2. Reason/Purpose for Policy

This document describes University policy with regard to records retention for internally and externally funded grants and contracts and complies with the State of New Jersey Retention Schedule for Four Year Colleges and Universities.

3. Policy Applies To

This policy applies to the Office of Research and Sponsored Programs (ORSP), General Accounting, Grants Accounting, Budget Office, Student Financial Services and any other unit providing services for externally and internally funded grants and contracts.

4. Related Documents

State of New Jersey Records Retention Schedule

5. Contacts

- A. Office of Research and Sponsored Programs
- B. Office of Human Resources
- C. Vice President, Academic Affairs

6. The Policy

All Kean University offices must adhere to the State of New Jersey Four Year Colleges and Universities retention schedule in order to determine the appropriate time, if any, for the disposal of records. The State of New Jersey and Kean University require that records be retained in accordance with the table below:

<i>Record Title and Description</i>	<i>Length of Retention</i>	<i>Unit Retained In</i>	<i>Disposition</i>
Financial Aid Files (Grants and Scholarships approved and awarded through ORSP)	7 years after termination of the grant agreement. Files will then be destroyed.	Student Financial Services, PD/PI	Destroy
Financial Aid Files (Grants and Scholarships submitted by ORSP and not awarded)	3 years	Student Financial Services, PD/PI	Destroy
State, Federal and Private Grant File (including program file for grant proposal and implementation. Containing but not limited to: correspondence, grant award, request for cost center establishment, faculty pay, reporting, and other supporting documentation)	7 years after termination of the grant	ORSP	Destroy
State, Federal and Private Grant File – Funded	7 years after termination of the grant	ORSP/Grants Accounting	Destroy
State, Federal and Private Grant File – Unfunded	3 years	ORSP	Destroy
Purchase Orders	7 years after termination of the grant	Purchasing	Destroy

<i>Record Title and Description</i>	<i>Length of Retention</i>	<i>Unit Retained In</i>	<i>Disposition</i>
Budget Revision	7 years after termination of the grant	Budget Office/ORSP	Destroy
Check Request Form	7 years after termination of the grant	General Accounting	Destroy
Contracts and Amendments	7 years after termination of the grant	ORSP/Grants Accounting	Destroy
Journal Entries	7 years after termination of the grant	ORSP/Grants Accounting	Destroy
Invoices	7 years after termination of the grant	General Accounting	Destroy
Budget Entries	7 years after termination of the grant	Budget Office/ORSP	Destroy
Travel documents	7 years after termination of the grant	General Accounting/ORSP	Destroy
Time and Effort Reporting	7 years after termination of the grant	ORSP	Destroy

7. Procedure for Records Disposal

When a record is identified as being ready for disposal, the following process must be completed prior to its destruction:

1. Obtain a "Request for Authorization for Records Disposal" from the Office of Human Resources.
2. Complete all required information and return the form to the Office of Human Resources, with attention to the Custodian of Records. Upon review and approval from the Custodian, the

form will be sent to the NJ State Department of Archives and Records Management for authorization.

3. Upon receipt of a response from the State of New Jersey, the Custodian will notify the designated contact for the office of record to advise whether their request has been approved or denied.

4. With approval from the state, proceed with the destruction of records in accordance with the method indicated on the approval form. If appropriate, shredding services may be coordinated with the Office of Purchasing.

KEAN UNIVERSITY

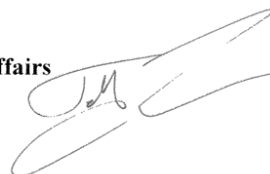
OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: GRANT-FUNDED RELEASED TIME AND SUMMER SALARY

Approval Authority: Office of Vice President, Academic Affairs

Issued: July, 2008

Revised/Update: October 25, 2012



1. Policy Statement

This policy establishes the requirements of and includes the procedures for budgeting released time for grant-funded projects. This policy applies to all regular faculty of the University whose compensation is charged in whole or in part to an internally or externally sponsored project of any type (including non-federal sponsors) and/or who provide cost-shared effort to an externally sponsored project. It also applies to summer salary payments charged to internally or externally sponsored projects (including non-federal sponsors).

2. Reason/Purpose for Policy

This document describes the University's policy with regard to grant funded released time and summer salary payments.

3. Policy Applies To

This policy applies to all University regular faculty whose compensation is properly chargeable in whole or in part to an internally or externally sponsored project of any type.

4. Related Documents

Sponsor Policies

5. Contacts

- A. Office of Research and Sponsored Programs
- B. Vice President, Academic Affairs

6. **The Policy**

The University requires that released time or summer salary payment requests be fully supported in the budget for internally and externally funded projects. Grant-funded released time or summer salary will only be approved if the dollar amount is fully supported by the internally or externally funded project. Activity reports will reflect the distribution of activity expended by employees.

- Released time will be calculated as a percentage of the academic base salary of a full-time faculty member and the required full teaching load of 24 credits. For example: A faculty member academic base salary is \$80,000 and is requesting 6 credits academic released time. 6 credits are 25% of the full teaching load of 24 credits; therefore 25% of the faculty academic base salary plus fringe benefits must be requested from the grant budget.
- Summer salary will be calculated at the current negotiated overload rate for the faculty rate plus fringe benefits.
- Anyone receiving released time from any internally or externally funded project cannot also receive overload payments during the academic year for teaching or research.
- Percent of effort used as cost share/match cannot be used toward released time or summer salary payments.
- Summer salary and released time can be paid from multiple funding sources and is based on the approved budgets of the funded projects.

KEAN UNIVERSITY

OFFICE OF RESEARCH AND SPONSORED PROGRAMS

Policy Name: PAYMENT OF STIPENDS/SCHOLARSHIPS FROM
INTERNALLY AND EXTERNALLY FUNDED PROJECTS

Approval Authority: Office of Vice President, Academic Affairs

Issued: August 9, 2011

Revised/Updated: October 25, 2012



1. **Policy Statement**

This policy establishes the requirements of and includes the procedures for budgeting released time for grant-funded projects. This policy applies to all full-time undergraduate and Graduate Students whose compensation is charged in whole or in part to an internally or externally sponsored project of any type.

2. **Reason/Purpose for Policy**

This document describes the University's policy with regard to payment of stipends and scholarships to students from internally and externally funded projects.

3. **Policy Applies To**

This policy applies to all University undergraduate and graduate students who receive stipends from internally funded projects and stipends/scholarships from externally funded projects.

4. **Contacts**

- A. Office of Research and Sponsored Programs
- B. Vice President, Academic Affairs

5. **The Policy**

The University requires that undergraduate and graduate students who receive stipend payments or scholarships be treated differently as to their method of payment.

The Office of Research and Sponsored Programs (ORSP) will manage the payment process and all questions relating to the process of payments for stipends/scholarships for internally and externally funded projects should be addressed to the Grants Post-Award Administrator.

Graduate Students who receive a 12-month assistantship are not eligible to receive stipend payments.

Graduate Students who receive a 9-month assistantship are eligible to receive stipend payments only in summer following the termination of the assistant for the academic year.

Definitions

- Stipends are defined as receiving payment for performing some type of work or a promise of work from an internally or externally funded project. Stipends in this category will be taxed and payment will be made through payroll. A W2 form will be sent to the student for tax reporting purposes.
- Scholarships are defined as a sum of money or other aid granted to a student, because of merit, need, etc., to pursue his or her studies. Scholarships in this category will be processed through financial aid/student accounting. A 1098T form will be sent to the student for tax reporting purposes.

6. Procedure

Stipend Payment processing for internally and externally sponsored projects

- The Project Director/Principal Investigator has the responsibility of insuring that all paperwork required to process the stipend payment is completed properly and receives all the needed approvals.
- The Project Director/Principal Investigator should contact the Grants Post-Award Administrator.
- The following documents are needed to process a stipend payment:
 - a. Stipend Contract
 - b. W4 form
 - c. Copy of the student's social security card.
- All completed documents should be forwarded to the Grants Post-Award Administrator for processing.

Scholarship Payment process for externally funded project

- It is the responsibility of the Project Director/Principal Investigator to coordinate scholarship payments with the Student Financial Services and to inform Scholarship Director that the scholarship is available so that it can be advertised.