HOWARD UNIVERSITY

PRINCIPAL INVESTIGATORS HANDBOOK

OFFICE OF RESEARCH

LAST UPDATED: AUGUST 2025

Contents

Purpose of the Handbook

The Sponsored Programs Principal Investigators' Guide is designed to provide principal investigators (PIs) and other research and administrative personnel and staff at the Howard University guidance on:

- Services provided by the Office of Research/Sponsored Programs Office
- Sponsored project procedures and practices, based on federal and state laws and guidance
- Responsibilities of PIs, research staff, and administrative staff
- Definitions and resources available to research investigators
- Practices to identify research funding opportunities

Sponsored Programs

A sponsored program is any activity supported by external funds awarded to the University as a result of some formal communication such as a contract, a letter, an application, or a written proposal signed by an authorized University official. Such communication must be reviewed and processed by the Office of Research/Sponsored Programs Office (OoR/SPO). Typically, a sponsored program also has one or more of the following attributes:

- ❖ The award is contingent upon the University accepting specific staff performance and/or achieving specific performance targets.
- ❖ A line-item budget with restrictions on the use of funds by function or activity, and/or restrictions on the transfer of funds among budget categories.
- ❖ Requirement for programmatic or technical report.
- ❖ Requirement for fiscal report and/or external audit.
- ❖ Provision for the disposition of intangible property such as patents, copyrights, inventions, and licenses, which may result from the activity.

Howard University requires that any application for a sponsored project initiated by a faculty or employee of the University must be submitted by the institution. This makes the institutional review, approval and authorization of all proposals critically important

Leadership and Guiding Concepts

The Faculty PIs drive the research enterprise at Howard by garnering resources and funding to support their research endeavors and the training of students involved in research. Oversight of the research enterprise is provided by the Vice President of Research. The staff within the Office of Research (OoR) provide research services support to faculty and researchers so that they are successful in garnering and utilizing resources and funding for research purposes.

The Office of Research/Sponsored Programs (OoR/SPO) is the administrative unit charged with the responsibility of coordinating these functions. OoR/SPO has the primary administrative responsibility to provide needed services and support in the University's efforts to obtain external funding. Each institution participating in sponsored programs needs such an office to assist the faculty in finding funding sources, developing grant capabilities in preparing sponsored proposals, and adhering to the institutional and funding sources' rules and regulations and maintaining compliance with set policies and procedures.

Organizationally, OoR is led by the Vice President of Research and reports directly to the President of Howard University.

OoR serves as the central coordinating unit for the University's externally sponsored research activities and projects. The OoR is responsible for coordinating all research and

research-related activities at the University. It assumes the initiatives as well as assists faculty in the identification of potential funding sources, development of research proposals, and interaction with program officers at sponsoring agencies. The Sponsored Programs Office, within the Office of Research, processes, monitors, and facilitates the evaluation of all sponsored research projects to ensure that all grants and contracts are consistent with institutional goals, policies and procedures.

OSP Responsibilities

- Maintaining up-to-date funding information and related materials from a variety of funding agencies, including public, private and corporate sponsors.
- Disseminating pertinent sponsor information to faculty sources.
- Providing assistance to faculty and staff in clarifying and interpreting agency guidelines, requirements, regulations, as well as University policies and procedures.
- Assisting Principal Investigators in proposal preparation with editing and evaluation of proposals to ensure responsiveness to sponsor requirements, and correctness of style and content.
- Processing proposals for internal reviews and approval.
- Undertaking post-submission inquiries and tracking.

- Coordinating compliance with federal and state government regulations and University policies.
- Maintaining official University Sponsored Programs award files.
- Preparing administrative reports of University Sponsored Programs activities.
- Undertaking post-award monitoring for adherence to sponsor terms and conditions of award, including fiscal and technical accountability requirements.
- Coordinating development of memoranda of understanding (MOUs) with potential sponsors.
- Works with the Principal Investigator to obtain proper authorization for rebudgeting or transfer of funds across budget line items
- Evaluating client-initiated subcontracts to ensure that University interests are protected.
- Developing and monitoring University-initiated contracts, subcontracts and subawards.
- Serving as official University point-of-contact between the sponsor and the institution.
- Reviewing, implementing, and monitoring the University's research administration policies and procedures, as well as contributing to the formulation of new policies as necessary.

- Protecting and managing innovations created at the university by utilizing patents, trademarks, and copyright procedures as needed.
- Facilitating the transfer of university technology useful in the promotion of economic development and newfound relationships with industry.
- Ensuring that invention disclosures are reported to their respective agency and remaining in compliance with government legislation, i.e. Bayh-Dole Act

PI Roles, Responsibilities and Eligibility

As illustrated in Figure 1, winning an award for a sponsored project is a multi-step process. This handbook is intended not only to facilitate this process, but also to serve as a guide to both new and experienced investigators in developing applications for extramural funding, and in meeting the responsibilities expected from Principal Investigators or Project Directors when funded. It is an evolving document, which will be modified as University policies and sponsors' guidelines change.

In order for this process to work, the faculty or Principal Investigators/Program Directors (PIs/PDs) must assume certain responsibilities as listed in Figure 2.

Federal and other sponsoring agencies may use any of the following legally binding instruments to provide extramural funding for sponsored research and projects: grant, cooperative agreement or contract. In each instance the agency decides on the appropriate award instrument. The distinctions among these instruments are explained in The Office of Management and Budget's Guidance for Federal Financial Assistance 2 CFR Code of Federal Regulations (Uniform Guidance or UG).

Grant - A grant is used when the principal purpose of the transaction is to accomplish a public purpose of support or stimulation authorized by Federal Statute. Substantial involvement between the sponsor and the recipient is not expected when carrying out the activity. The exact course of the work and its outcome cannot be defined precisely.

Cooperative Agreement - A cooperative agreement is used when the principal purpose of the transaction is to accomplish a public purpose of support or stimulation authorized by Federal Statute, and substantial involvement between the sponsor and recipient is anticipated during the performance of the work. The nature of the involvement can be defined and specified in advance.

Contract - A contract is used when the primary purpose of the transaction is acquisition of property or services for the direct benefit or use of the Federal Government involvement.

figure1
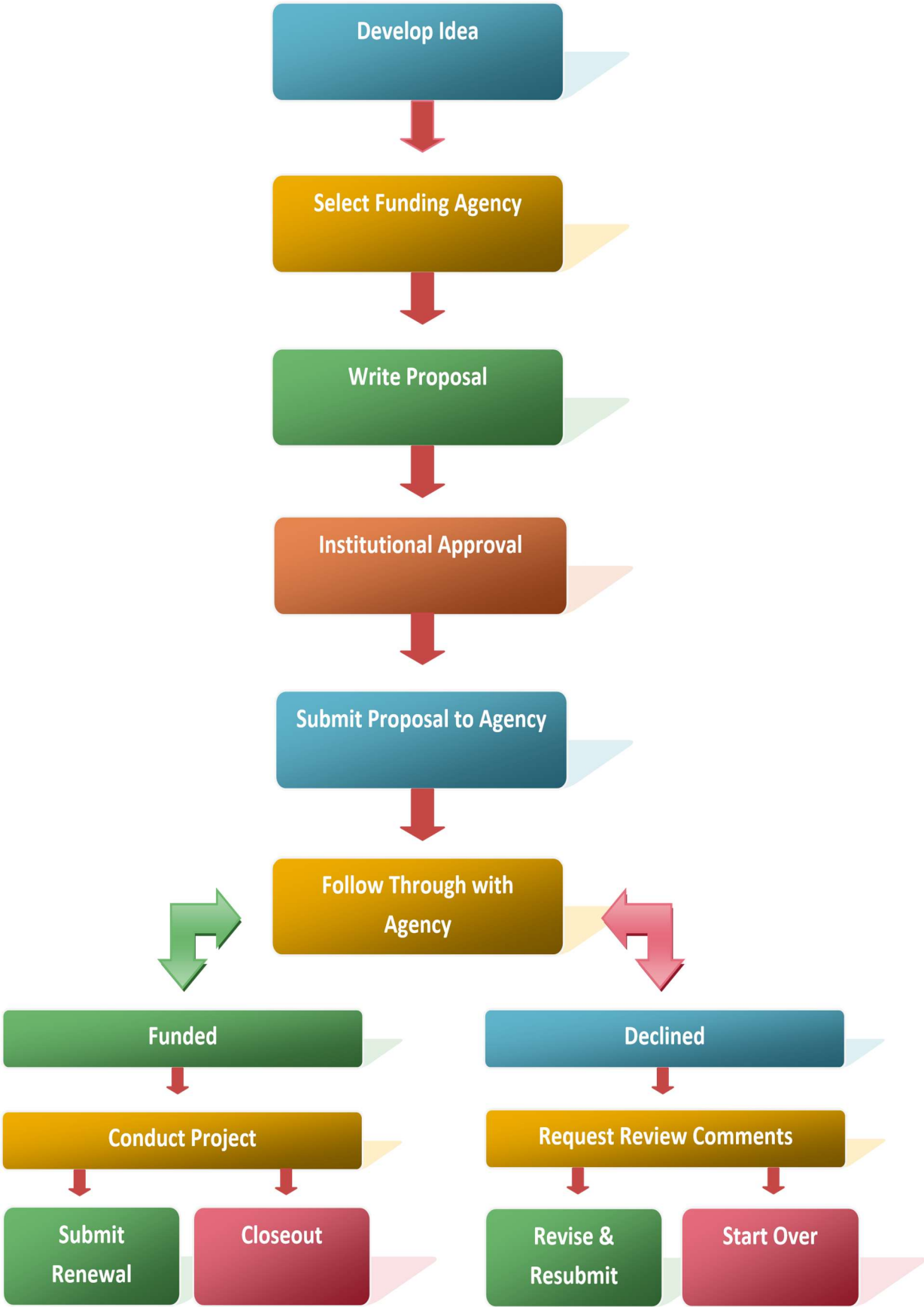
PI 's Role and Responsibilities – Figure 2	
PI is responsible	for the direction of the project and/or the education and training of students.
PI is knowledgeable	about the regulatory requirements of the sponsor and the policies and procedures of the University.
PI conducts	the work supported by the grant or contract in a timely and professional manner.
PI ensures	OMB's Guidance for Federal Financial Assistance
PI ensures	that all cost sharing and/or matching fund commitments set forth in the award are met and documented. Consistent with Howard University's policy, Cost share must be mandatory or will not be included in the proposal.
PI ensures	that any subcontractors comply with the terms and conditions of each subcontract/sub-agreement and with the reporting requirements passed down to them.
PI ensures	that all closeout requirements are met including final technical report, reports on invention, property, and financial status report (FSR). SPO is responsible for the preparation and submission of the FSR.
PI keeps and maintains	securely on campus all research or programmatic records conducted or produced in the course of the grant or contract (including all programmatic/technical reports) for the period required by the audit retention clause of the award.

PI Eligibility Requirement Criteria:

All tenured/tenure-track faculty and research scientists can be Principal Investigators. Employees or appointees affiliated with Howard University (i.e. adjunct faculty, graduate assistants, and postdoctoral associates) may be PIs with the endorsement of the department chairperson and dean and must have an appointment in Workday. All PIs and Co-PIs must be listed in and certify their participation in Cayuse. These individuals may be eligible with the explicit endorsement of their department chairperson and dean.

Additional criteria and important considerations:

Additional requirements for PI eligibility include having an appointment in PHR and being listed in and certifying participation in Cayuse. PIs must also have the necessary qualifications, the ability to comply with regulations, and access to the required physical

resources. Generally, employees need an appointment of 50% or more to submit proposals, with an exception for Emeritus Faculty. Assistant Research Scientists and certain Faculty Research Assistants can serve as Co-PIs under the direction of Tenure Track or Senior Research Faculty.

Waiver requests:

If an individual doesn't meet the standard criteria, a written request for a policy waiver can be submitted. The request should be made early and include strong justification, evidence of departmental support, the proposed PI's curriculum vitae, and required signatures from the proposed PI, unit head, and Dean.

Pre-Award

Finding Funding

The list of possible resources available to assist prospective investigators in identifying potential sponsors is a long one. It encompasses electronic resources, periodicals, brochures, newsletters, and basic references.

Possible Federal Funding Sources:

- National Science Foundation (NSF)
- Department of Health and Human Services (HHS)
    - Administration for Children and Families (ACF)
    - Health Resources and Services Administration (HRSA)
    - Substance Abuse and Mental Health Services Administration (SAMHSA)
    - Centers for Disease Control (CDC)
- National Institutes of Health (NIH)
- National Endowment for the Humanities (NEH)
- National Aeronautics and Space Administration (NASA)
- National Oceanic and Atmospheric Administration (NOAA)
- National Institute of Standards and Technology (NIST)
- Department of Education
- Department of Defense
- Department of Homeland Security

Other Information Sources on Funding:

- Grants.gov
- Illinois Research Information Service (IRIS)
- Grants.net
- Federal Register

- Fedbizopps.gov
- Grant maker Websites (http://fdncenter.org/funders/)

Other private and community foundations in the U. S.

- Robert Wood Johnson Foundation
- Ford Foundation
- William K. Kellogg Foundation
- Carnegie Corporation
- American Cancer Society
- Alfred P. Sloan Foundation
- Howard Hughes Medical Institute
- Commonwealth Fund
- Andrew Mellon Foundation
- Juvenile Diabetes Foundation International

The Office of Research will assist faculty by providing information about available resources that may be used to identify both externally and internally -sponsored funding opportunities. These resources include, but are not limited to, publications, websites, on - line search engines, and other communications or announcements.

Proposal Development and Submission

Following the identification of a funding source or potential sponsor, the next important task is to prepare a strong proposal for submission to the agency. The proposal is the primary vehicle by which the prospective project director communicates an idea and plan to a sponsor. It informs why, how, when and by whom the activities being proposed will be done. In accordance with Proposal Development and Submission Policy 600-003, all proposals for external funding are submitted to the Office of Research /Sponsored Programs Preaward (OoR/SPO) prior to agency submission. Submission of proposals through a single office enables Howard University (OoR/SPO) to review proposals for consistency with university policies and compliance with external regulations. Formats vary but a typical proposal would include the following parts outlined below

Proposal Development

All proposals for external funding are submitted to the Office of Research Sponsored Programs Office (SPO) prior to agency submission. SPO is the University's Authorized Organizational Representative (AOR) and has been delegated responsibility for proposal submission to the Federal Government and other sponsors. Submission of proposals through a single office enables Howard University (through SPO) to review proposals for consistency with university policies and compliance with external regulations. Most

sponsors require funding proposals to be submitted and administered by the institution's designated AOR and will not accept submissions from an individual investigator. By submitting the proposal, both Howard University and the PI/PD agree to follow the sponsor guidelines that include, but are not limited to, the monitoring of expenditures, invoicing, and the submission of financial reports. PI/PDs are strongly encouraged to notify their assigned SPO team members if they are planning to submit a proposal in the near future.

All proposals must be routed through the Sponsored Projects Office (SPO) prior to submission. This requirement aligns with Uniform Guidance and reflects institutional best practices to ensure compliance, transparency, and proper oversight. SPO reserves the right to reject any award that was not properly routed in advance of submission and did not receive the appropriate institutional review and approvals.

It is important to provide SPO with adequate time to review and prepare all proposal documents prior to the submission of the proposal. SPO will confirm HU's registration for user accounts on Sponsor's systems to ensure timely, compliant submission is achieved. The proposal and supporting documents should be submitted to SPO in the same format required by the sponsor. When proposals are submitted for SPO review, the documents must be in final form. The "Final form" is defined as a proposal that is complete and contains all necessary sponsor and internal university forms and documentation.

Deadline for Submission to SPO

All proposals must be in the final form and received by SPO by 10:00 a.m. no later than 5 business days prior to the proposal submission deadline date.

The PI is responsible for completing and submitting the following documents and performing the following actions during the development of a proposal:

Application to Seek Off-campus Funds

- Budget
- Budget justification
- Statement of Work
- All completed information required by sponsor
- Conflict of Interest form for all key personnel (if required by sponsor)
- Obtaining Dean and Department Chair and AVP of SPO Approval for Cost Sharing (at their discretion for approval) - Office of Research Ticketing System (OoR)
- Obtaining Provost approval for additional space (if necessary)
- Notifying institutional committee if applicable and obtaining approval (if necessary)
  - Human subjects
  - Animal subjects
  - BioSafety

- Radiation Safety
- Committee on Conflicts of Interests/Conflict of Commitment
  - Complete a Facilities and Administrative Cost Waiver/Reduction Form (if necessary)
  - For Each Subcontractor, Subcontractor Budget, Budget Justification and Institutional Approval

Additional requirements may need to be completed when developing particular proposals.

Cover Page

Typically, sponsoring agencies provide their official cover sheets. When none is provided, SPO provides a cover page that includes the following:
  - Proposal/Project Title
  - Name and address of the sponsor
  - Name and address of Howard University
  - SPO Proposal Number
  - Name and Title of the Principal Investigator
  - Total amount requested
  - Proposed duration of research

The Technical Proposal

Abstract/Executive Summary

The abstract provides a brief summary of the project, and in most cases, within a space limitation specified by the sponsor. It is important to use words economically and efficiently in writing the abstract. The abstract should be clear, and should accurately reflect and parallel the content of the proposal without exceeding the sponsor's page limit. It should include the problem to be addressed, the objectives to be achieved, the approach to be used and the total cost of the project. Although it appears first in the proposal, the abstract should be written last with the thought that it may be the only part of the proposal that is read by some agency reviewers. It should be clear, succinct and effective in generating interest for the project.

Introduction/Background

The introduction/background section of the proposal allows the investigator to briefly sketch the background for the proposal; demonstrate knowledge of the field by critically evaluating existing knowledge; specifically identify gaps the project is expected to fill; and persuasively and concisely state the importance of the project. It is useful in this section to relate the aims of the project to the broad long-term goal.

Goals & Objectives

In the goals and objectives section, the Principal Investigator states the broad long-term goal and the expected outcome(s) of the proposal. This should be followed with a listing of specific objectives which should be clear, brief, realistic, and where possible, measurable.

Methodology

The section that discusses the methodology should relate the specific approach to specific objectives and explain why the ones proposed are best suited to achieve the project objectives. In some proposals, this section may include the projected sequence or timetable for the project.

Key Personnel

The key personnel section details who will do what is being proposed. This section should include a brief description of the qualifications, relevant experiences and specific roles of all the key personnel, listing the Principal Investigator first. Personnel critical to the successful completion of the project should be included even if no salary is requested. In the appropriate section, relevant publications of key personnel must be listed.

Evaluation

The evaluation section should relate the assessment to the stated objectives; describe evaluation method and data to be used; give time frame and describe resources and personnel that will be involved; and discuss the intended use of the evaluation results.

Data Management Plan:

A data management plan is a formal document that outlines what a grant project will do with its data during and after the project. The plan describes the data that will be created, the standards used to describe the data (metadata), who owns the data, who can access the data, how long the data will be preserved (and/or made accessible), and what facilities and equipment will be necessary to disseminate, share, and/or preserve the data.

Many (but not all) federal funding agencies require data management plans as part of a grant proposal application. Researchers need to review agency specific policy requirements/program solicitations. Persons seeking to make a grant application to a federal funding source should ascertain what the data management plan requirements are and ensure that the grant proposal provides the required data management plan details.

Budget Proposal

The Budget, also called a cost proposal (generally for contracts) by some sponsors, is a comprehensive planning document that integrates all of the details for attaining the objectives of the proposal. The budgetary process should take into account preparation for the long-range goals, as well as the short-term objectives. For your convenience, a budget template is provided at the Office of Research website.

Practically all proposals are funded on the basis of a line-by-line budget, which typically includes both direct cost and facilities and administrative cost (indirect cost). The project budget is the instrument through which the cost of the project's activities plans, priorities, and organization are expressed. The funding agency grants a certain amount of money to the project on the basis of the line-by-line budget estimate that is submitted as part of the proposal. Most government granting agencies expect that the project director will adhere to the budget and may require prior approval before certain changes are made. A number of foundations also require prior approval for budget modifications subsequent to an award. Typically, such approvals must be requested and approved in writing.

Direct Costs

Direct costs are defined as those costs of the project that will be paid directly to personnel or vendors and are clearly allocated to a project. These costs are typically itemized in the project budget. Direct costs include, but are not limited to, the following:

- *Personnel (faculty, staff, postdoctoral fellows, graduate students, undergraduate students, etc.)*
- *Fringe benefits*
- *Consultants*
- *Stipends and Tuition*
- *Travel*
- *Equipment*
- *Materials and supplies*
- *Animal costs*
- *Subcontracts (and associated sub recipient F&A costs)*
- *Patient care costs*

Indirect Costs (Facilities and Administrative (F&A) Costs)

For major Institutions of Higher Education (IHE) and major nonprofit organizations, indirect costs must be classified within two broad categories: "Facilities" and "Administration."

"Facilities" is defined as depreciation on buildings, equipment and capital improvements, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.

"Administration" is defined as general administration and general expenses such as the director's office, accounting, personnel, and all other types of expenditures not listed specifically under one of the subcategories of "Facilities" (including cross allocations from other pools, where applicable).

For nonprofit organizations, library expenses are included in the "Administration" category; for IHEs, they are included in the "Facilities" category. Major IHEs are defined as those required to use the Standard Format for Submission as noted in Appendix III. Major nonprofit organizations are those which receive more than $10 million in direct Federal funding. Section 200.414 Indirect Costs of the Guidance or Federal Financial Assistance defines indirect costs.

Examples of F&A costs include:
- *Salaries, wages, and fringe benefits for clerical and administrative staff*
- *Office supplies (basic supplies)*
- *Subscriptions*
- *Library books*
- *Periodicals*
- *Memberships*
- *Office and general equipment (e.g., desks, chairs, computers)*
- *Photocopying*
- *Postage*
- *Repair and maintenance (e.g., equipment, remodeling)*
- *Telephone and internet (e.g., monthly bills, installation, maintenance)*
- *Utilities*
- *Proposal development costs*

See the Exceptions – Charging Indirect Costs (F&A-type Costs) as Direct Costs section of **Direct and Indirect Cost Charging Policy 600-015** for special circumstances where it is appropriate to charge costs listed above directly to a sponsored project.

Budget Development

Direct Cost Budget Elements included in the budget should be provisions for the following cost categories:

Personnel

- Salaries & wages to cover personnel needs. Salaries requested must be consistent with the regular practices of the University. These costs are usually calculated as a percentage of effort based on Institutional Base Salary (IBS)

- Fringe Benefits (employee benefits such as social security, worker's compensation, retirement, unemployment, health insurance, etc.) should be factored into this object

using the appropriate rates. Please see the Office or Research website for the current fringe benefit rates.

Consultant Services should be justified and may be paid only to experts outside the University who provide a unique contribution to the project. Daily compensation rate, number of days of expected service and per diem allowances should be included in the travel, consultant or "other" category of the budget. The University's Controller's office has daily compensation limits for consultants. Any deviations must require prior approval. Please see the Office of the Controller's website for rates.

Stipends and Tuition are provided for support of graduate or undergraduate research assistants to help carry out the proposed research. Tuition remission is not taxable. Stipends are taxable and should be filed as a source of income for the tax year in which the funds were received

Travel includes in-state and out-of-state trips for fieldwork, attendance at conferences and seminars needed by the investigator to enhance his/her ability to perform the work of the proposal, or to present the results of the project. Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at $X airfare, $X lodging, $X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved. Identify the location of travel, if known Domestic travel includes travel in the United States, its possessions, and travel to Puerto Rico and Canada. All other travel is considered foreign travel. Government sponsors generally require persons traveling under a grant or contract to travel by U.S. flagged carriers, if available.

Equipment includes allowable items such as scientific equipment and apparatus unavailable to the Principal Investigator for the purpose of conducting the work required on the project. In accordance with the University policy, generally, equipment refers to an item of property that has the acquisition cost of $5,000 or more and an expected service life of more than one year. A brief description and justification to show the purpose, function and cost of the equipment is necessary.

Materials and Supplies include items such as printing instructional materials, office supplies and audiovisual and computer supplies. List items by type (e.g., postage, training materials, copying paper, and other expendable items such as books, handheld tape recorders) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project. The budget should indicate in general terms the type of expendable materials and supplies that are required to meet the goals of the project.

Animal costs include the species, the total number of care days, the cost per day, and the total cost.

Subawards or Subcontracts are an award to a subrecipient when the prime award is assistance (grant or cooperative agreement). A subcontract is an award to a subrecipient when the prime award is procurement (contract). A subaward or subcontract constitutes an agreement between the University and another party to transfer a portion of the University's obligations under an award to that party. Principal Investigators must make clear provisions in the budget to pay for such sub-agreements if they are included in the proposal. Each sub-agreement should be identified separately and followed with a brief explanation of the services that the sub-awardee or subcontractor will provide, and the appropriateness and reasonableness of the cost. Sub-agreements, sub-awards, and subcontracts are not executed until the award or contract is received by the University. **PI's should contact SPO Preaward for assistance in developing appropriate subcontract agreements following their award.**

Patient Care costs are associated with either in- or out-patient care which is directly related to the project are allowable under some circumstances.

Indirect Costs (F&A) are expressed as a percentage of total direct costs, but which exclude: permanent equipment over $5,000; the portion of subaward costs over $25,000; tuition and stipend for trainees on training programs; and rental of off-campus facilities. The Campus calculates its F&A cost rates and negotiates these with the U.S. Health and Human Services Audit Agency acting on behalf of all federal agencies. There are off-campus and an on-campus F&A cost rates determined by the project's location. Projects where at least 51% of the work is performed off campus may be apportioned at the applicable off-campus rates.

Cost Sharing or matching may be required in some cases by Federal sponsor. This requires that the Campus contribute towards the total costs of a project. The amount of such contribution required may vary from less than 5% to greater than 50% of the total project cost.

The Campus' share of such costs may come from several sources:

- other support for the same project, i.e. from non-Federal sources if the project is to be Federally-funded;
- a portion of the faculty member's project time for which no support funds are being requested;
- a portion of the Facilities and Administrative (F&A) costs may have to be contributed (special Campus approval is required).

- donated computer time, with the written consent of the computer center involved; and/or
- contributed resources from the Department or College.

Cost-sharing is prohibited by Howard University policy and will only be included when absolutely required by the sponsor. It is never to be assumed to be a voluntary or gratuitous gesture. Cost-sharing imposes a substantial burden on the Principal Investigator to provide supporting documentation to the SPO Postaward. For further guidance on cost sharing, consult the University's Cost Sharing Policy 600-001.

ANTICIPATE!

Budget adjustments for salary increases in all budgets that are longer than one year or that spans University fiscal years, for Budget Template and Guidance refer to the Office of Research website and the following must be included:

Budget Justification

The purpose of the Budget Narrative is to present clear justification for all expenses outlined in the Budget. Narratives should address each of the major cost categories (personnel, fringe benefits, travel, equipment, supplies, and consultants). The Justification should provide brief descriptions of the duties of all positions, justify all equipment purchases, and explain how subcontracts will help achieve goals and objectives of the project.

Proposal Processing

A formal proposal to conduct research, training, or service project with support from an external agency represents an offer by the University. It is necessary, therefore, that any such proposal has the endorsement of those responsible for carrying out the project, as well as those authorized to commit the University and the Campus to a legal offer. For proposals, the authority to officially commit the campus has been delegated to SPO Preaward. A review and routing procedure has been established in order to ensure that each proposal or application for sponsored programs has been reviewed and endorsed by the various responsible persons and that compliance exists between the sponsor(s) and University. All proposals for external support of training, research, or service projects must be submitted to SPO Preaward. The process is summarized in the flow chart diagram in Figure 1.

Internal Review

The people or offices involved in the internal review and processing are as follows:

- Principal Investigator/Project Director (PI/PD): The PI/PD is responsible for identifying funding opportunities and preparing the proposal. The PI/PD is also responsible for completing and/or collecting all required internal and external documents, including any prior approvals required by the sponsor (and submitting the completed proposal to SPO for review. If there are cost sharing or other requirements of Howard University resources (e.g., additional physical space), the PI is responsible for acquiring the appropriate approval signatures prior to submission of the proposal to SPO. If the proposal includes human or animal subjects, the PI/PD is responsible for obtaining IRB and/or IACUC training and beginning the approval process prior to submission of the proposal to SPO.

- Department Chair: The Department Chair reviews the proposal and approves the proposed effort of the PI/PD and other department personnel. If cost sharing or matching funds from the department are included in the proposal, the Department Chair must approve the cost sharing and identify the accounts from which the cost sharing will be expensed. (See the Cost Sharing Policy. The Department Chair must approve any request for additional space. The Department Chair should also review the technical sections of the proposal to verify that the PI/PD or department can meet the cost share commitments outlined in the proposal. The Dean and Department Chair must support any deviation from Howard's full federal indirect cost rate (F&A) in the proposal's budget with final approval from the Vice President of Research). (See the Direct and Indirect Cost Charging Policy.

- Dean: The Dean approves the proposal budget, proposed effort, and the use of department or college funds for cost sharing or matching funds in the proposal. The Dean must approve any request for additional space made in a proposal by faculty in the college. The Dean should also review the technical sections of the proposal to verify that the PI/PD can meet the commitments outlined in the proposal. The Dean and Department Chair must support any deviation from Howard's full federal indirect cost rate (F&A) in the proposal's budget with final approval from the Vice President of Research.

- SPO or College Research Administrator (CRA): Reviews the proposal and required documents to ensure they are complete and accurate. The RA works with the PI/PD to resolve any outstanding issues. Logs the proposal into the Electronic Mail Log and assigns a number. Distributes the proposal to the appropriate Research Administrator.

- SPO Manager: The SPO Manager performs the final review of the proposal and signs the proposal on behalf of the university.

SPO is responsible for the following:

- Coordinate the internal review process;

- Ensure compliance with sponsor guidelines and policies;
- Ascertain compliance with institutional policies and mission objectives;
- Verify proper authorization of institutional commitments regarding matching, cost-sharing or in-kind contribution;
- Ensure approval by appropriate institutional review board(s) when necessary.
- Verify budget totals with university's fiscal policies;
- Ensure correctness of direct cost, salaries and fringe benefits computations;
- Verify cost sharing and in-kind contributions;

Most agencies offer or mandate electronic proposal submission and use Grants.gov, or their own individual systems. Therefore, specifics of submission protocols will vary somewhat. The Principal Investigator submits the proposal to SPO Preaward. Upon review and approval, SPO Preaward submits the proposal to the agency. The Principal Investigator will then receive confirmation of submission. The Application to Seek Off Campus Funds and all other required internal documents must be completed <u>BEFORE</u> SPO Preaward will consider electronic submission to the agency.

More information about Grants.gov and about particular agencies and their electronic submission systems can be found on the University Department of Research Website.

Principal Investigators should bear in mind that their sponsoring agency may have a specific deadline date and that the proposal must be submitted to SPO Preaward well ahead of that date. It is requested that the hard copy of any proposal is submitted to SPO Preaward at least five (5) days prior to the sponsoring agency's deadline so SPO Preaward may complete the internal review cycle. If a proposal is to be submitted electronically, in addition to the hard copy routed to OSP/RA, the electronic copy should also be submitted to SPO Preaward at least five (5) days prior to the sponsoring agency's deadline.

Historically, the ease of submitting electronic proposals is directly related to the amount of time prior to the deadline date that SPO Preaward has to submit the proposal, as system failures due to overload may result on the actual deadline date.

**Note - Even if the proposal is to be submitted electronically, internal processing and administrative approval(s) must be completed before submission.

Signature Authority on Proposals Generally, the Manager of the *SPO Preaward* is the authorized signee on proposals. The Manager of the Office of Sponsored Programs signs grants and cooperative agreements, whereas the Senior Vice President for Research and Compliance signs contracts. However, some funding agencies may require that the chief executive officer endorse the proposal. In such cases it may be necessary to obtain the signature of the President.

Proposal Transmittal Where Principal Investigators are uncertain about whom the authorizing signatory should be, the signature space on the proposal cover sheet should be left blank, and an *SPO Preaward* staff will fill in the appropriate official.

Upon completion of internal review and approval, *SPO Preaward* will advise the Principal Investigator that the proposal is ready for transmittal to the funding agency. *SPO Preaward* transmits proposals electronically.

Proposal Revisions - *Sometimes*, negotiations with the sponsor may dictate that either the cost proposal or the technical proposal or both are revised before an award is made. In such instances, the revisions must go through the same internal processing procedures for review and approval as the initial proposal.

Declined Proposals - *If* a proposal is declined by the sponsor, *SPO Preaward* should be informed **<u>IMMEDIATELY</u>** so that records may be updated.

Withdrawal of a Proposal - If a proposal is to be withdrawn for any reason, OSP/RA should be contacted prior to submission of the withdrawal request to the agency. Generally, the withdrawal request should be generated and transmitted by *SPO Preaward*.

Assurance and Certifications

The Manager of the Sponsored Programs Office is the official authorized to sign supporting assurances and certifications required by sponsoring agencies. However, certifications regarding fiscal matters are signed by the Finance/Fiscal Officer.

The SPO Preaward staff will provide Principal Investigators whatever assistance is necessary to complete all required assurances and certifications for proposals.

Human Subjects in Research

Howard University adheres to the policy for the protection of human research subjects in accordance with the United States Department of Health and Human Services regulations, 45 CFR 46. All research projects involving human subjects that are conducted under the auspices of the University, regardless of the funding source, must be reviewed and approved by the Institutional Review Board (IRB). The Office of Research Compliance (ORC) is the administrative unit responsible for coordinating the functions of the IRB.

Proposals involving human subjects should be submitted to the Office of Research Compliance for assignment to the IRB, including the proposed research protocols and informed consent forms. Following IRB review, the Principal Investigator will be advised of the outcome in writing, whether approval, disapproval, or suggestions for modifying the

proposed protocol. Under no circumstances will a research project involving human subjects be allowed to proceed without prior IRB review and approval

Use of Vertebrate Animals in Research

Federal regulations require that the University assure the humane care and use of animals as research subjects in accordance with the Animal Welfare Act (P.L. 99-158). The Public Health Service (PHS) Policy further requires that institutions must have on file in the Office for Protection from Research Risks (OPRR) of the National Institutes of Health (NIH) an approved Animal Welfare Assurance document before they can receive PHS research funds.

The university has established the Institutional Animal Care and Use Committee (IACUC), which has the responsibility for monitoring and approving all research protocols conducted under the auspices of the Institution that involve vertebrate animals. The Office of Research is the administrative unit responsible for coordinating the functions of the IACUC.

PI's whose research may require the use of vertebrate animals, should submit their proposals including the protocols to the ORC for IACUC to review the proposal protocols.

Radiation Safety

PI's whose research involves ionizing radiation should submit their proposals *the Radiation Safety Committee (RSC)*

Hazardous Materials and Biosafety

PI's whose research involve biohazardous agents and recombinant DNA (rDNA) molecules should submit their proposals to the **Institutional Biosafety Committee (IBC)** for research involving biohazardous agents and recombinant DNA (rDNA) molecules and/or may be required to work with the University's Department of Environmental Health and Safety Office. The role of the Department of Environmental Health and Safety (EHS) is to advise and consult in matters relating to the health and safety of faculty, staff, students, and visitors, and in matters related to regulatory compliance programs for campus administrative and academic activities. EHS functions in direct support of the teaching, research, and public service mission of Howard University. All researchers contemplating the use of hazardous materials should first contact the University's Office of Research Compliance at (202) 806-4759.

Post-Award

Award Acceptance and Set Up

The award is made to the University, not an individual. Notification of a sponsored program award to the University may be simply an award letter, a purchase order, a detailed contract, or an agreement spelling out the terms and conditions of the award.

The award acceptance and setup process ensure that all externally funded awards are reviewed, approved, and managed in compliance with sponsor terms and institutional policies. This process involves multiple steps, including notification, negotiation (if appropriate and necessary), formal acceptance, and account set up for financial management.

The Sponsored Programs Office (SPO) is responsible for the institutional acceptance of awards and ensures that all required compliance approvals (e.g., IRB, IACUC, COI) are in place before an award is activated. SPO will validate the awarded terms against the originally submitted proposal to ensure alignment before award acceptance, execution and setup. SPO will enter award setup information into Cayuse for account creation.

The SPO Pre-award team is responsible for the financial setup of awards in the university's accounting system. SPO post-award ensures PIs are notified of award activation.

Awards for proposals that did not undergo the normal internal processing, review, and approval through SPO Preaward may be refused by the University. In all cases, the University is not obligated to accept an award

COI – Conflicts of Interest

There are a number of Howard University policy issuances related to Conflict of Interests and Conflicts of Commitment. Conflicts of Interest policy, Financial/Institutional Conflicts, Conflicts (Personal/Individual) of Interest, Conflicts of Interest in Public Health Services, as well as Responsible Conduct in Research (RCR).

An individual conflict exists when a relationship between a covered individual's private business or financial interests, or those of the covered individual's family members, and the covered individual's Howard University's expertise and responsibilities might cause an independent observer to reasonably question whether the individual's objectivity in the performance of Howard University's responsibilities could be compromised by considerations of personal gain.

Conflict of Interest (COI) is a legal term that encompasses a wide spectrum of behaviors or actions involving personal gain or financial interest. Under Howard University's policy, the term "conflict of interest" denotes situations in which a member of the Howard University community is in a position to gain personal benefit (broadly construed) or financial advantage arising from his/her Howard University's position, either through outside professional activities or through his/her actions or decisions at Howard University, including research, administrative, or educational activities. It's important to note that federal conflicts of interest requirements serve to underpin policies and procedures, individual states have their own separate set of requirements that have been incorporated into individual universities' policy issuance.

Conflicts of Interest policies and procedures are mandated by federal statutes. Included among those requirements in the Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards – 2 Subpart B, General Provisions §200.112, Conflicts of Interest which states, 'The Federal awarding agency must establish conflicts of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflicts of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.

In addition, the 18 U.S. Code § 208 - Acts affecting a personal financial interest set forth conflict of interest policies and procedures, states "The financial interest is the possibility of gain or loss (of the value of an asset or other interest) resulting from a particular matter, not the asset or interest itself. Thus, a person could have a large holding, but only a relatively small financial interest if the particular matter, because the potential for gain or loss is small."

OMB Guidance for Federal Financial Assistance, CFR 200.113 Mandatory Disclosures, includes a requirement for the recipient to report 'credible evidence of the commission of violence.' Conflict of interest is included to what must be reported to federal sponsors, and the section incorporates the False Claims Act (31 U.S.C 3729-3733). Disclosures must be in writing to the Office of the Inspector General for the agency. Institutions need to have policies and processes in place to be informed about violations or proceedings and to ensure required reporting

ICOI-Institutional Conflicts of Interest

This compliance requirement governs institutional conflicts of interest applicable to all Howard University officials. This policy does NOT govern situations in which individuals who are NOT Howard University Officials (i.e. faculty, staff, and students) might realize financial gain from the conduct of research or performance of other responsibilities at the Howard University; Howard University's Conflict of Interest Committee, using existing

policies and procedures, adequately identifies such situations and independently manages their associated risks to scientific objectivity and proper treatment of human and animal subjects.

Howard University defines an ICOI as occurring whenever the financial interests of the institution, or of a Howard University Official acting within his or her authority on behalf of the institution, might affect, or appear to affect, the objectivity of institutional processes for the selection, design, conduct, reporting, review, or oversight of the UMD enterprise.

The OMB Uniform Administrative Guidance (December 2014) includes Subpart B, General Provisions, §200.112, Conflict of Interest, which states, "The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass through entity in accordance with applicable Federal awarding agency policy."

FCOI - Financial Conflicts of Interest in Public Health Service Funded Research

Howard University's adopted this policy as required to implement and to comply with U.S. Public Health Service (PHS) regulations, including the National Institutes of Health, on Responsibility of Applicants for Promoting Objectivity in Research for which PHS funding is sought. (42 C.F.R. Part 50, Subpart F). Their goal is promoting objectivity in PHS Funded Research by establishing standards that provide a reasonable expectation that the design, conduct, and reporting of research funded under PHS grant, cooperative agreements and contracts will be free from bias resulting from Investigators' Financial Conflicts of Interest.

Annual FCOI disclosures are required in order to submit proposals to PHS agencies (and several other agencies found here https://research.umd.edu/fcoi#annual). Changes/Updates must be made as they may occur due to a new conflict during the submission of a new proposal (new disclosure), in Interim FCOI can be submitted to modify the FCOI Disclosure.

Training is required for investigators engaged in research which includes PHS funding, whether a Financial Conflict of Interest exists or not. Details on what does or does not constitute a Financial Conflict of Interest are outlined in the above referenced policy issuance.

RCR – Responsible Conduct in Research (NSF):

The 2007 America COMPETES Act, directed NSF to require each funded proposal has in place a plan for appropriate RCR training and oversight for responsible and ethical conduct of research by undergraduate students, graduate students, and postdoctoral

researchers participating in the proposed research project. The Authorized Organizational Representative (AOR) is required to complete a certification that the awardee organization has described in its grant proposal a plan in place to provide appropriate training and oversight. Each proposal submission certifies that research misconduct plan is in place and training has been accomplished.

It's important to highlight the department's responsibility regarding an RCR plan and student training:

- Have a plan somewhere that speaks to how they train research students on sponsored projects is accomplished
- Be able to demonstrate training occurs
- Be able to demonstrate they monitor the implementation of the plan

It's important to emphasize the importance of research misconduct policy in the integrity of research, as well as the need for a RCR training plan. The National Science Foundation's Important Notice 140 dated August 17, 2017 is a reminder of the need for 'Training in Responsible Conduct of Research' is a NSF requirement. At each proposal submission, the AOR certifies that research misconduct training has been accomplished. https://www.nsf.gov/pubs/issuances/in140.pdf?destination=node/3045

Export Controls

Each principal investigator (PI) is responsible for identifying when a potential export controls or embargoes law governs their sponsored program (e.g., research that includes international activities, consulting, or working with foreign organizations/companies or governments, working with classified or controlled unclassified materials (CU), encryption technology, nuclear energy, biohazardous agents, debarred country(s) or person(s), etc. When it is recognized that an export controls license may be required, the PI notifies the Responsible Officer in writing. After notification, the Responsible Officer determines whether a fundamental research exclusion is applicable or an application for a license is required. Each PI is responsible for determining if Export Controls laws or regulations impact their work, but may seek guidance from **the Office of Research.**

Subrecipients

It is the policy of Howard University that all outgoing subawards (Sub-Outs) must be reviewed, negotiated (if necessary or appropriate), and formally executed by the Sponsored Programs Office (SPO) before the subrecipient begins work.
- Subawards cannot be executed until the prime award is fully accepted and set up in Workday, as outlined in the Award Acceptance and Setup Policy (600-006).

- Only an Authorized Organizational Representative (AOR) within SPO is authorized to sign subaward agreements.
- Subawards must be issued in compliance with sponsor terms, institutional policies, and federal regulations, including 2 CFRs 200.331 – 200.333, Subrecipient Monitoring and Management.
- Howard University, as a pass-through entity, is responsible for ensuring that all subrecipients comply with federal and sponsor requirements.
- Follow 600-013 **Subaward Execution and Approval Policy**

All fully executed subawards must be stored in Cayuse for tracking and compliance purposes

The Office of Research / Sponsored Programs Postaward(OoR/SPO Postaward) is responsible for establishing all Grant Subcontracts and Consulting Agreements (in excess of $5,000).

Purchasing

All procurement transactions involving sponsored program funds **must:**

- Comply with sponsor procurement regulations (e.g., federal agencies, private foundations, industry contracts).
- Follow Uniform Guidance procurement standards to ensure competition, transparency, and fairness.
- Are tracked electronically in Workday to enable audit-ready record-keeping and monitoring.
- Adhere to sponsor prior approval requirements where applicable.
- Align with related university policies, including:
    - 200-003: Procurement General Policy (to ensure consistency with university-wide procurement practices)
    - 300-007: Contracting Policy (for contract approval processes and sole-source justification requirements)
    - 300-004: Asset Capitalization Policy
    - 600-021 Sponsored Program Purchasing Policy

Travel

Reimbursement for travel expenses is subject to University policies and sponsor regulations. Include as much information as available for each proposed trip, including destination, transportation costs, number of days, and purpose. "Domestic" and "Foreign" travel should be

separately identified and budgeted. "Domestic" travel includes trips within the U.S. and US territories. On federally funded projects, all foreign travel, including those that are cost shared, should utilize <u>US flag air-carriers</u> whenever possible and regardless of cost or convenience. These costs need to be fully justified in the budget and any exceptions to the "Fly America Act" requirements or under the "Open Skies Act" may only occur under exceptional circumstances and as/if approved.

Requisitioning Approval to Award Financial Aid

All funds and/or financial aid to be provided to students must be processed through the Office of Financial Assistance and Student Employment. The <u>Financial Aid Requisition Form</u> must be prepared by the requesting department and submitted to SPO in order to award funds and/or financial aid to students.

Processing of Payments for Goods or Services

The Office of the Comptroller, Accounts Payable Department is responsible for payments to vendors for goods and services, either when received or when required by contract, in advance of receipt by the University. To initiate payment to a vendor for goods and services, the
Accounts Payable department must have the following documents:

- *Approved Purchase Order, Completed or a Partial Receiving Report indicating the service or goods were satisfactory provided, an Invoice and the Vendor's W-9 (for new vendors).*

Factors Affecting Allowability of Costs

The following criteria must be considered in determining the allowability of a cost:

- Costs must be reasonable. A cost is considered reasonable if the nature of the goods or services acquired and the amount involved reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision was made to incur the cost.

- Costs must be allocable to sponsored agreements under the principles and methods of <u>The OMB Guidance for Federal Financial Assistance</u> at § 200.405 Allocable costs. A cost is allocable to a particular sponsored project if the goods or services involved are chargeable or assignable to the project in accordance with the relative benefits received.

The Cost Accounting Standards (CAS) and the OMB Guidance for Federal Financial Assistance (Uniform Guidance):

2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the **OMB Guidance for Federal Financial Assistance (Uniform Guidance)**) dated October 1, 2024, outlines the principles for determining the costs applicable to research and development, training, and other types of sponsored projects performed by colleges and universities under grants, contracts, and other agreements with the Federal Government. The **OMB Guidance for Federal Financial Assistance (Uniform Guidance)** combines, updates, and replaces guidance that was previously contained in eight different Office of Management and Budget (OMB) circulars such as the A-110 (administrative requirements), A-21 (cost principles), and A-133 (audit requirements).

Uniform Guidance emphasize the importance of consistent application of cost accounting principles. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. Where the University treats a particular type of cost as a direct cost on sponsored agreements, all costs incurred for the same purpose in like circumstances must be treated as direct costs for all activities of the institution. Consistent treatment of costs is necessary to avoid inappropriate charges to the federal government or other sponsors when sponsored agreements are charged directly for specified costs, then charged again, through the University's indirect cost rate. PIs, department administrators and in some specific instances central administration officials, should review costs to ensure that they are allowable and allocable to a project. Size, nature and complexity of sponsored agreements, although not the final determining factor, are in the aggregate important considerations in determining unlike circumstances. Due to the unique requirements of each sponsored agreement, unlike circumstances are determined on a case-by-case basis.

Direct Costs

§ 200.403 Factors affecting allowability of costs lays out the criteria for determining the allowability of costs under federal awards. Costs must:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient.

(d) Be accorded consistent treatment. For example, a cost must not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian Tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing requirements of any other federally financed program in either the current or a prior period. See § 200.306(b).

(g) Be adequately documented. See §§ 200.300 through 200.309.

(h) Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods. See § 200.308(g)(3).

Additional Criteria for Determining Direct Costs

1. The cost must be included in the awarded budget, or the cost must be permitted within rebudgeting authority granted by the sponsor. When preparing applications for sponsored projects, the PI usually submits a detailed budget. This budget includes line items such as salaries and wages, benefits, travel, supplies and other direct costs. The award reflects approved budgeted items and becomes a part of the agreement between the university and the sponsor. Only those costs that are included in the budget or rebudgeted costs allowed by the sponsor should be charged. If the cost requires institutional and/or sponsor prior approval after the award is made, the approval must be secured before the cost is incurred.

2. The cost must not be restricted by the sponsor. Costs that are restricted or unallowable as indicated in the award notice or sponsor guidelines may not be charged to a sponsored project.

Documentation of Direct Costs

The cost must be identified with activity in the sponsored agreement to which the cost is charged. For example:

- *Long-distance telephone and fax costs should be linked to the sponsored agreement by means of a manual log or analyzing the long-distance phone bill and allocating costs.*
- *Purchases for a specific sponsored agreement must identify the grant's account number on the invoice, requisition, purchase order, or other payment document.*
- *Supplies drawn from a central storeroom or inventory may be charged directly to a sponsored agreement if their applicability to the sponsored agreement is recorded at the time of withdrawal. All such costs must be charged to sponsored agreements based on anticipated usage at the time of withdrawal.*

Documentation that links the cost incurred to the sponsored agreement activity should be done by someone who is in a position to know the sponsored agreement activity, e.g., the person who is making the long-distance telephone call (as in example A.1 above) or the person designated by the principal investigator to purchase goods and services for that particular project.

Documentation must be maintained for a period of three years following the date the final expenditure report is submitted to the sponsor. If any litigation, claim or audit is started

before the expiration of the three-year period, the records must be retained until all issues are resolved and final action taken.

Only actual costs may be charged to the sponsored agreement. (See Section 5.0 for documentation guidelines for the distribution of direct costs across two or more projects.)

Unacceptable Direct Cost Practices

The following direct costing practices are unacceptable because they do not meet the criteria in the OMB Guidance for Federal Financial Assistance (Uniform Guidance):

1. *Rotation of charges among sponsored agreements by month without establishing that the rotation schedule credibly reflects the relative benefit to each sponsored agreement;*
2. *Assigning charges to the sponsored agreement with the largest remaining balance;*
3. *Charging the budgeted amount rather than charging an amount based on actual usage;*
4. *Assigning charges to a sponsored agreement in advance of the time the cost is actually incurred;*
5. *Identifying a cost as something other than what it actually is, such as classifying an item of equipment as a supply;*
6. *Charging expenses exclusively to sponsored agreements when the expense has supported non -sponsored agreement activities;*
7. *Assigning charges that are part of normal administrative support (indirect costs) for sponsored agreements (e.g., accounting, payroll). Refer to 3.0 on Indirect Costs in these guidelines.*

Changes During the Award Period

During the course of a sponsored project, it may be necessary to make changes to the project as originally proposed to the sponsor. These changes may relate to project finances, personnel, or location; reflect the project timing and completion; and/or involve other project components. Generally, a sponsor will impose restrictions on certain types of changes, requiring the Principal Investigator to obtain approval in advance of the change. In every case, it is necessary for the Principal Investigator, departmental administrator, Office of Research/Sponsored Programs Office (OoR/SPO) to carefully review, retain, and refer to the requirements particular to any given award, should the project require a post-award change.

The agencies' applicable award terms and conditions (included as part of an award document) set forth post award requirements. In addition, agencies' policies and procedures guidance outline post award requirements and responsibilities. For more details on processing modifications, see individual subsections below. Grant/ contract

recipients should be familiar with the terms of awards pertaining to specific mechanisms. These are found in the Request for Applications.

Changes to Approved Expenditures of Budget Categories

PIs may wish to expend funds differently from the approved budget. However, budget category increases or decreases require submission of a request form, an explanation of the need for budget changes, and signature approval from the sponsor prior to execution.

Requests for changes must be submitted to the Office of Research/Sponsored Programs Postaward for approval and include: (1) identification of the budget categories from which and to which funds would be transferred; (2) the reason for the change—how the change will facilitate achievement of the research objectives; and (3) an explanation of how the purpose for which the funds were originally approved will be met. Changes may not be implemented until written approval has been obtained from the sponsor. Changes made without prior approval are subject to disallowance. **Please see Budget Revisions Policy 600- 020,**

Changes that violate the basic conditions of the award are not permitted, e.g., reducing the PI time commitment to less than the minimum required for the award type. The total dollar amount of the award and the indirect costs rate approved in the original award must remain constant.

Principal Investigator Changes

Change of PI of PI Percentage of Effort

SPO must be notified immediately if the status or percentage of effort of the PI changes for any reason.

If for any reason work on a project cannot be continued either under the direction of the original PI or at the recipient institution, the PI or an official representative of the University must notify the sponsor promptly to discuss the available options.

The request for a change should provide an explanation of why the change is necessary and also include the vita of the new Principal Investigator and/or Co-PI and should be channeled through the SPO -Post award to the sponsor.

Change of Institution

Occasionally, a Principal Investigator may accept an appointment at another institution before the expiration of an award received while employed by the University. If the PI is moving to another institution eligible to receive awards, the award may be transferred to the new institution with approval of both the original and new institutions. Should the University elect not to retain the project, the departing Principal Investigator must send a request to transfer the unspent portion of the award to the new institution. Such a transfer must be approved by the Dean/Department Chairperson of the school or college, the SPO Manager and ultimately by the sponsoring agency. To request this transfer, the Dean/Department Chairperson submits an OoR Ticket, selecting PI Transfer OUT, and attaches and/or provides disposition information related to all active awards requested by PI.
Please see Principal Investigator Transfer Policy 600-011.

Unexpended Funds

During all but the final budget year, unexpended funds may be transferred to a subsequent budget year through submission of a "Request to Carry Forward Unexpended Funds". During the final year, funds may be carried forward beyond the original contract termination date through submission of a "Request for No-Cost Time Extension". Carry forwards may require sponsor approval. Typically, the award notice will dictate what approvals are required

Carry-Forward Request

If applicable the PI must obtain prior approval from the program to carry forward unexpended funds. Approval to carry forward funds is requested by submitting a "Request to Carry Forward Unexpended Funds" form no later than 60 days prior to the end of the project period and must be accompanied by a current progress report and any updated assurances that are applicable. Funds must be carried forward into the same budget category from which they originated, unless a "Budget Modification Request" form is submitted and approved.

The program may disallow the use of unexpended funds not carried forward according to these procedures. The yearly budgets within the grant contract must be adhered to.

Please see Prior Approval Policy 600- 016

No-Cost Extension

 In the event a PI is unable to complete the proposed work prior to the award termination date and determines that more time will be needed to complete work on a sponsored project beyond the expiration date of the award, a no-cost extension may be requested from the sponsor. The Principal Investigator should notify SPO Postaward at least sixty (60) days prior to the expiration date of the award. SPO Postaward will work with the Principal Investigator to obtain the sponsor's approval.

The request must include:

- *the estimated funds remaining;*
- *an explanation for the need to extend the project;*
- *a current progress report ;*
- *any updated assurances that are applicable.*

   *The approved "Request for No-Cost Extension" serves also as the approval to carry forward funds into a new budget year. **Please see Prior Approval Policy 600-016**.*

Reporting

Effort Certification

Effort certification is the process by which the university documents employees' level of effort allocated to sponsored grant awards. Employees who are compensated in whole – or in part – on a sponsored project and/or whose compensation is cost-shared in connection with a sponsored project must confirm their effort distribution twice a year to provide reasonable assurance of its accuracy.

To meet the requirements of the OMB Guidance for Federal Financial Assistance (Uniform Guidance), faculty members certify effort reports following each period on the Howard University academic calendar (fall academic semester, spring academic semester and summer session) and salaried staff certify effort reports every 6 months for the periods 1/1 – 6/30 and 7/1 – 12/31.

Federal requirements for internal controls over certifying time expended on sponsored projects is defined by the OMB's Guidance for Federal Financial Assistance at 2 CFR § 200-430: Compensation for Personnel Services. The Guidance does not prescribe a specific verification method but articulates the necessary federal requirements that federal financial assistance recipients must meet to demonstrate alignment of effort expended on sponsored activities with salary charged to assistance awards.

2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the OMB Guidance for Federal Financial Assistance (Uniform Guidance)) dated October 1, 2024, outlines the principles for determining the costs applicable to research and development, training, and other types of sponsored projects performed by colleges and universities under grants, contracts, and other agreements with the Federal Government. The OMB Guidance for Federal Financial Assistance (Uniform Guidance) combines, updates, and replaces guidance that was previously contained in eight

different Office of Management and Budget (OMB) circulars such as the A-110 (administrative requirements), A-21 (cost principles), and A-133 (audit requirements).

Upon receiving their certificate, employees are expected to certify their own time & effort. However, if an employee is no longer at Howard University or is otherwise unable to access Workday, the certificate may be reassigned to an authorized designee to certify on behalf of the employee. The authorized designee must have suitable means to verify the work was performed.

After the employee certifies their effort, the Cost Center Manager, project PI, department chair, college dean, or an authorized designee must review and approve the effort certificate. The project PI is ultimately responsible for the accuracy and timeliness of all effort certificates for employees funded by their grant.

Refer to 700-100 Time and Effort Reporting Policy.

Progress Reports

PIs must submit scientific progress reports in accordance with award terms and conditions. Reports should be channeled through SPO Postaward and must be submitted to the sponsor by the specified deadlines.

Annual reports should be transmitted to SPO Postaward with an application to Seek Off Campus Funds.

Monthly and Quarterly technical reports do not require an application to Seek Off Campus Funds. Failure to submit the required information or to submit reports by the dates indicated may result in recall, reduction, delay, or discontinuation of funding.

Award continuations will not be authorized unless a complete progress report has been submitted.

The PI is responsible for completing and submitting the following documents and performing the following actions for Progress Reports for Award Continuations:

- Application to Seek Off-Campus Funds
- Budget & Budget justification for the upcoming Budget Period
- Scientific Progress Report
- All completed information required by sponsor
- Conflict of Interest form for all key personnel (if required by sponsor) in accordance with the Policy 600-002

- Obtaining Dean and Department Chair Approval for Cost Sharing (at their discretion for approval)
- Institutional committee if applicable and obtaining approval (if necessary)
  - Human subjects
  - Animal subjects
  - BioSafety
  - Radiation Safety
- Copy of Institutional Base Salary Letters for All Key Personnel
- Facilities and Administrative Cost Waiver/Reduction Form (if necessary)

SPO Postaward is responsible for submitting all financial reports/invoices to the sponsor

Award Close-Out

Award closeout involves much more than simply the expiration of an award. For a sponsored project to be properly closed out, the <u>Principal Investigator must ensure that the following requirements are met</u>:

- Proper closeout procedures have been followed for personnel hired during the award
- All personnel effort has been certified in accordance with the University's policy
- All technical reports required by the sponsor have been submitted in time
- SPO-Post award has received copies of all technical reports this includes Subcontractor Technical Reports
- Property/Equipment purchased with sponsor funds have been reported via SPO Post award and any sponsor requirements for the transfer or disposal of property purchased through the award have been met
- Patents or copyrights have been reported via SPO Post award and procedures have been followed, if applicable

Grant closeout requirements specified in the Guidance for Federal Financial Assistance, 2 CFR §200.344(i) addresses an institution's failure to submit all required reports within one year of the period of performance end date as follows:

If the recipient does not comply with the requirements of this section, including submitting all final reports, the Federal agency must report the recipient's material failure to comply with the terms and conditions of the Federal award in SAM.gov. A Federal agency must use the Contractor Performance Assessment Reporting System (CPARS) to enter or amend information in SAM.gov. Federal agencies may also pursue other enforcement actions as appropriate.

The Principal Investigator is responsible for notifying the responsible CRA of any outstanding financial charges so that the sponsor can be properly billed before the final FRS report is submitted.

The Office of Research Sponsored Programs Office Post award is responsible for

- Verifying that report has been submitted and, if possible, received by the appropriate point of contact (POC) at the funding agency
- Sending "Reminder Emails to PIs 90 days prior to end of personnel appointment funding on sponsored projects.
- Sending "Reminder Emails – Progress/Final Technical Report" to PIs for delinquent reports, with copy to Chair and Dean;
- Requesting that a copy of the report(s) be submitted to SPO Postaward, Chair and/or Dean;
- Submitting Equipment Reports to sponsor
- Submitting Patent Reports to sponsor

SPO Postaward is responsible for submitting all Final financial reports/invoices to the sponsor.

Definitions

Funding grant terminology is extensive and can be reviewed at Grants.Gov. Additionally, many funding agencies have information for researchers (e.g. NIH, NSF) and even provide lists of acronyms with definitions (e.g. NIH Acronym List). PIs should utilize these resources to learn more about the funding agencies they are applying to. PIs are expected to familiarize themselves with common definitions that are relevant to both the research process and the PI Handbook.

Principal Investigator (PI) / Program Director (PD)

A PI/PD is the individual(s) designated by the University to have the appropriate level of authority and responsibility to direct a research project or program supported by funding. This lead researcher for a defined research and scholarly project takes direct and primary responsibility for the completion of the project, direction of the research, and reporting to the sponsored agency. A Collaborating Principal Investigator (Co-PI) or Co-Investigator (Co-I) is a researcher that takes a secondary role in the project direction, completion, and reporting to the sponsored agency.

Sponsor Agency

Sponsor agencies are institutions that are either part of the federal, state, or local government, or a non-profit, corporation, or other institutes that provides funding for a research project.

Research and Development

All research activities, basic, applied, and demonstrative, and all development activities that are performed by non-Federal entities. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. **Research** is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. **Development** is defined as the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes, processes, and creative works.

Indirect Cost (Facilities and Administrative (F&A) Costs)

Indirect Costs (i.e.: F&A, Overhead) are funds the University receives for the reimbursement of services rendered in support of grants and contracts. F&A funds are paid to the University by the granting agencies as reimbursement for indirect support provided to the

grants and contracts (such as maintenance, utilities, library, administration, and support, etc.) Since colleges and units incur costs in supporting sponsored research, a portion of these charges are distributed back to them in order to support their continued involvement in sponsored activities.

Funding Opportunity Announcement (FOA)

A funding opportunity announcement is a publicly available document by which a Sponsored Agency makes known its intentions to award discretionary grants or cooperative agreements, usually as a result of competition for funds. Funding opportunity announcements may be known as program announcements, requests for applications, notices of funding availability, solicitations, or other names depending on the Agency and type of program. Federal funding opportunity announcements can be found at Grants.gov/FIND.

Request for Proposal (RFP)

A Request for Proposal is an announcement from funding agencies on the intent to make awards to meet a specific need of the funding agencies. RFPs typically have specific content that guides the applicant on the requirements within the proposal, and while the majority have due dates, many have open or continuous deadlines.

Statement of Work (SOW)

In a contract proposal, a statement of work is the detailed description of the work that will be performed under the contract.

Subaward

A subaward establishes a collaborative, programmatic relationship between a primary grantee and a subrecipient. The subrecipient takes on a substantial, intellectually significant portion of the research and is responsible for achieving specific project objectives.