

Research Administration

ROWAN UNIVERSITY POLICY

Title: *Research Administration*

Subject: *Office of Sponsored Programs*

Policy No: *OSP: 2015: 03*

Applies: *University-wide*

Issuing Authority: *Vice President for Research*

Responsible Officer: *Directors of the Office of Sponsored Programs*

Adopted: *2014*

Last Revision: *03/21/2014*

Last Reviewed: *01/22/2015*

I. PURPOSE

To establish responsibilities for the administration of grants and contracts by the Office of Sponsored Programs (OSP) and the Principal Investigator (PI).

II. ACCOUNTABILITY

Under direction of the Vice President for Research, the Directors for the Office of Sponsored Programs shall implement and ensure compliance with this policy.

III. REFERENCES

1. [2 CFR 200](#), "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"
2. Travel Regulations of the University
3. Contracting and Purchasing Policies & Procedures
4. Fixed & Movable Assets Accounting/Inventory Control Policy
5. EPA Good Faiths Policy

IV. POLICY

1. Requirements
 - a. It is the responsibility of Rowan University to ensure all grants and contracts are administered in compliance with University policies as well as in accordance with the applicable funding agency rules and regulations.
 - b. Sound financial management practices, State of New Jersey statutes and fiscal rules, and federal regulations require the University to implement fiscal policies and procedures that:
 - i. reasonably ensure financial transactions comply with applicable policies, laws, regulations, rules; contracts, grants, donor restrictions; and generally accepted accounting principles; and
 - ii. require an internal control environment to accomplish this objective.
2. Responsibilities
 - a. The Principal Investigator is responsible for:

- i. The complete, accurate and timely management of both the programmatic and fiscal aspects of the grant or contract;
- ii. Reviewing award budget and terms/conditions and notifying the OSP of any conflicts or changes;
- iii. Preapproving all expenditures (i.e. cost transfers, change in source of funds, purchase order requisitions, honoraria, travel, etc.) to be presented to the OSP for processing;
- iv. Reviewing budget/expense activity reports for accuracy and subsequently advising the OSP of any necessary changes within 90 days;
- v. Reviewing semi-annual effort certification as provided by the OSP for accuracy, annotating any changes to certification before signature and initiating the necessary documentation per the given timeline;
- vi. Initiating the necessary paperwork, documentation and supporting justification for any cost transfer request;
- vii. Providing the OSP documentation and supporting justification for any re budgeting request;
- viii. Notifying the OSP of any changes that affect billing, receivables, and awards;
- ix. Reviewing and approving any expenditure reports as prepared by the OSP, as needed;
- x. Removing or transferring personnel, and all associated charges, from a grant on or before its expiration date to prevent deficits;
- xi. Maintaining documentation of in-kind cost share contributions;
- xii. Notifying all in-house services (i.e. telephone, etc.) of appropriate cost center(s) to be either charged or credited; and
- xiii. Providing an alternate funding source for personnel on expiring grants and contracts.
- b. The Office of Sponsored Programs is responsible for:
 - i. Notifying the Principal Investigator, Dean/Unit Research office, and Vice President for Research of a grant award; setting up the budget according to Grantor Award Notification;
 - ii. Reviewing all financial expenditures presented by the Principal Investigator for funds availability as well as allowability by grantor and University guidelines;
 - iii. Maintaining records of cash cost-share;
 - iv. Providing the Principal Investigator with an effort certification report on a semi-annual basis;
 - v. Ensuring that all cost transfers are completed in a timely manner, properly documented and allowable according to University and Grantor guidelines;
 - vi. Reviewing all re-budget requests for funds availability and allowability by Grantor, University, and Unit guidelines. As necessary, the re budgeting request will be forwarded to the respective Grantor for approval;
 - vii. Billing, maintenance of receivables and drawdown of funds;
 - viii. Preparing and submitting Expenditure Reports to the respective sponsor;
 - ix. Closeout of the expired grant;
 - x. Maintaining the financial integrity of each grant;
 - xi. Verifying in-kind cost share contributions;

3. General Grants Accounting Policies

- a. Grant accounts shall comply with the same operating procedures and regulations as regular University accounts.
 - i. OSP follows 2 CFR 220 guidance to determine the reasonableness, allocability, and allowability of costs charged to federal grant accounts.
 - ii. OSP follows 2 CFR 200 guidance regarding administrative requirements for managing grants and agreements.
 - iii. OSP complies with the following Rowan University' departmental policies:
 - 1. Purchasing Department's Good Faith Efforts Policy for EPA awards
 - 2. Accounting Services Fixed Assets Policy
 - 3. Accounts Payable Travel Policy