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Introduction

1.1 Overview
The Office of Sponsored Projects promotes and facilitates the acquisition of external funding to support Washburn University programs, projects, and related activities. The Office of Sponsored Projects (OSP) provides resources and assistance to faculty, staff, and administrators to foster project ideas, locate funding opportunities, strengthen grant writing and research skills, develop grant proposals, and to comply with applicable approval and compliance requirements.

To achieve this mission, the Office of Sponsored Projects is committed to the following responsibilities:

- Work with University departments and personnel to foster grant interests and ideas, and promote faculty/staff involvement with grant activities and proposal development.
- Research and collect information about government and private sources of funding, including application guidelines and/or requests for proposals.
- Develop and maintain a database of external grant proposal submissions and awards to provide a wide variety of informational reports.
- Work closely with the Finance Office (and other appropriate offices) to coordinate internal grant proposal approval activities and to ensure standardized grant administration activities for funded programs.
- Coordinate grant activities with the Finance Department, University faculty/staff, Institutional Review Board (IRB), and other units as appropriate to ensure that projects are consistent and compliant with the University's mission and priorities.
- Organize information and develop training programs, including a grant resource library and website, to enhance the campus community's grant seeking skills.

OSP offers a customized approach with faculty and staff for pre-award and post-award support to meet the needs of the particular Principal Investigator on the project.

1.2 History of Sponsored Projects at Washburn University
Washburn University encourages faculty and staff to seek external funding for projects that support the University’s mission, vision, and strategic plan. In recent years, the Office of Sponsored Projects has grown due to the increased emphasis on grant activity at the university. Over the last several years, Washburn University has received numerous federal, state, and private awards for sponsored projects.

1.3 Staff and Administrative Oversight
The Office of Sponsored Projects at Washburn University is comprised of three staff: Director of Sponsored Projects, Sponsored Project Accountant, and Sponsored Project Specialist. The functions of the office are generally structured as pre-award and post-award duties. Oversight for the Sponsored Projects is through Academic Affairs and Finance. While staff assist in all aspects of a sponsored project, the Sponsored Project Specialist position is predominantly pre-award and the Accountant is predominantly post-award. This system provides important checks and balances for the institution.
1.4 Principal Investigator
Washburn University uses the term “Principal Investigator” (PI) to denote the university employee responsible for leading grant projects, including Pre-Award and Post-Award activities. All sponsored projects require a faculty or staff member to serve as Principal Investigator. While sponsoring agencies may use different terminology for this position (i.e., Program Manager, Project Director), all university sponsored projects will use the PI designation. The PI is the employee who initiates the application for the external funding, and, if funding is received, is responsible for the administration of the project. The PI should expect to be involved in all aspects of the project and maintain organized and detailed documentation in readily accessible files. The PI is responsible for ensuring the project is completed on time, within budget, in compliance with guidelines, and with the intended outcomes. The PI is the primary point of contact between the Office of Sponsored Projects and grant-related activities and personnel. If you are unsure whether you are able to serve as PI, please contact the OSP.

1.5 General Policy on Sponsored Projects
All applications, proposals, and contracts for external funding of projects are made on behalf of the university and shall be submitted in the name of Washburn University of Topeka (not the individual PI, campus department or unit, or personnel on the project). Only university personnel designated as Authorized Organizational Representatives (AOR) may make commitments on behalf of the University. As such, only persons approved as Authorized Organizational Representatives by Washburn University will be allowed to submit grant applications. Current AOR include: President, VPAT, VPAA, Director of Finance, and Director of Office of Sponsored Projects. In addition, AOR will not be allowed to submit a grant application (electronically or by mail) until the application has been through the University’s internal approval process. If an application or contract is not processed through the proper University channels and is funded, there is the risk of the award not being accepted or a delay in the project.
1.6 Policies and Federal Guidance
The roles and responsibilities of the Office of Sponsored Projects and the Principal Investigator(s) are codified in the Washburn University Policies, Regulations, and Procedures Manual (WUPRPM) Section O. All sponsored projects supported by federal funds are subject to a hierarchy of compliance, including the federal compliance regulations, as amended, as well as the regulations and guidelines in the notice of grant award or agreement (see image). For awards received prior to December 26, 2014, these regulations include OMB Circulars A-21, A-110, and A-133, as amended. For awards received after December 26, 2014, applicable regulations are outlined in the Uniform Guidance 2 CFR 200 and the associated appendices and exceptions. Effective July 1, 2016, all federal-funded sponsored projects, regardless of the award date, will follow Uniform Guidance 2 CFR 200 and the associated appendices and exceptions. The procedures and internal controls outlined herein serve to inform university employees of these regulations and assist in their management of sponsored projects, as required under 2 CFR 200.303.

1.7 Lifecycle of Sponsored Projects

Pre-Award
- Development
- Internal Approval
- Submission

Award Initiation
- Notification
- Negotiation
- Initiation

Post-Award
- Conduct activities
- Manage project
- Monitor compliance

Closeout
- Review financials
- Manage record retention
- Final reporting
- Audit

Related form:
- Pre-Award Internal Approval Form
- Award Initiation Checklist
- Post Award Checklist
- Award Closeout Checklist
Administration

2.1 Conflict of Interest
In compliance with 2 CFR 200.112 and 200.318c1, Washburn University maintains a Conflict of Interest Policy as outlined in the WUPRPM Section A.5 (Appendix A). It is the responsibility of the PI to ensure sponsored project activities and purchases comply with this policy, to which they certify during the pre-submission internal approval process.

2.2 Drug Free Workplace
Washburn University prohibits the unlawful possession, use, or distribution of illicit drugs by students, employees, or visitors on University property or as part of any of its activities. Violations of this policy, applicable city ordinances, or state law will result in disciplinary action as well as criminal prosecution as outlined in WUPRPM Section A.6 (Appendix B). It is the responsibility of the PI to ensure all sponsored project personnel receive a copy of this policy.

2.3 Davis Bacon Act
Washburn University’s procedure for complying with federal requirements regarding the Davis-Bacon Act for federal awards provides guidance for the maintenance of grant funded construction or renovation projects and is included as Appendix C.

2.4 Debarment and Suspension
Washburn University’s procedure for complying with federal requirements regarding the Debarred and Suspended Common Rule for Federal Awards provides guidance for procurement using federal funds and is included as Appendix D.

2.5 Record Retention
Washburn University’s Record Retention Procedure (Appendix E) provides guidance for complying with federal requirements regarding record retention for federal awards as outlined in 2 CFR 200.333. Each office is responsible for maintaining documents relating to their scope of responsibilities for a minimum of three (3) years from the date of submission of the final federal financial report, unless otherwise specified. In instances of shared responsibilities, all offices maintain documents related to these shared responsibilities.

2.6 Veterans Priority of Service under Department of Labor
Washburn University’s Veterans Priority of Service procedure (Appendix F) provides guidance for complying with 20 CFR Part 1010 to provide priority of service to veterans in all programs that receive funding from the Department of Labor.

2.7 Data Management
Washburn University considers safeguarding protected personally identifiable information of upmost importance and has set forth policies regarding access, use, ownership, quality, standards, compliance, and archiving of University’s data. The policy is included as Appendix G, which complies with 2 CFR 200.303e.
Pre-Award Preparation and Submission

3.1 Roles and Responsibilities

The Principal Investigator is ultimately responsible for all sponsored project activities, including developing the proposal and completing the approval process associated with the proposal. The Office of Sponsored Projects assists with proposal development and submission. The table below indicates the primary responsibilities of each position.

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<th>PRINCIPAL INVESTIGATOR</th>
<th>OFFICE OF SPONSORED PROJECTS</th>
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<td>Develops project idea and identifies funding opportunity</td>
<td>Providing proposal development and search assistance</td>
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<td>Consults with Academic Dean, Department Chair and/or Director</td>
<td>Reviews proposal for compliance with agency guidelines, federal regulations, and Washburn policies and procedures</td>
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<td>Initiates proposal development</td>
<td>Conducts risk assessment of potential subrecipients</td>
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<td>Completes Internal Approval form and submits to OSP at least 14 days before proposal is due to the agency</td>
<td>Facilitates VPAA/VPAT approval of proposals</td>
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<td>Applies for Institutional Review Board (IRB)/Animal Care Committee approval when necessary (see Faculty Handbook)</td>
<td>Processes electronic submissions for federal funding</td>
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<tr>
<td>Performs any preparatory activities between submission and award notification</td>
<td>Maintains signature documents and files of all submissions</td>
</tr>
<tr>
<td>Provides notification to OSP regarding the status of the grant application (notice of non-funding or notice of award) upon receipt of any communication from the awarding agency</td>
<td>Provides notification to PI regarding the status of the grant application (notice of non-funding or notice of award) upon receipt of any communication from the awarding agency</td>
</tr>
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</table>

3.2 Format and Content

Federal applications for sponsored projects have specific guidelines provided by the funding agency. This information is available by navigating to [www.grants.gov](http://www.grants.gov), locating the funding opportunity, and downloading the application package, instructions and/or any related documents. Federal agency websites often have this information as well as samples, worksheets, and other guidance for preparing an application. All federal applications, through [www.grants.gov](http://www.grants.gov), require completion of the SF-424 Application, to which all other application requirements are attached. Some federal agencies, including NSF and NEA, allow submission through an agency-specific portal. For formatting and content requirements, refer to the funding announcement instructions. Washburn University DUNS number and other relevant organizational information is listed on the Fact Sheet (Appendix H). Please consult with OSP when preparing the application package. All requests for federal funding are submitted by OSP.
3.3 Proposal Budget Development

3.3.1 Indirect Cost Rate
Indirect or Financial and Administration (F&A) Costs are the general support and administrative management costs that are not easily allocated to specific projects but are necessary for proper implementation of a grant project (i.e., utilities, clerical, office space, accounting, library, custodial services). Since these costs are not charged or itemized as direct costs on the grant, they are assessed against the project using a predetermined negotiated rate established between the University and the Department of Health and Human Services, which is the federal cognizant agency for Washburn University.

The current negotiated rate for indirect cost is 45% of total direct salaries and wages, but excluding all other fringe benefits, and is approved through 06/30/2016 and provisionally approved through 06/30/2017 (Appendix I). Any request for indirect costs at a rate lower than 45% must be pre-approved by the Vice President of Administration and Treasurer prior to submission. If indirect costs are not requested on a grant application, the PI must indicate on the Internal Approval Form that these costs are either not allowed or are allowed at a lesser rate under the application guidelines. PI are discouraged from voluntarily requesting an amount less than the current negotiated rate, and such applications will be reviewed closely during the internal approval process. If the sponsoring agency does not allow an indirect rate but does allow administrative costs to be charged a direct project costs, proposals should include the maximum amount for administration costs allowed by the agency (usually within a 5% to 10% range). If the sponsoring agency has a limit on the allowable rate of indirects, the PI should request the maximum allowed by the sponsoring agency.

3.3.2 Personnel and Benefit Rates
Applications with grant funded employment (faculty or administrative) should include detailed information on the position, including a complete position description and salary level. Templates for position descriptions, developed in conjunction with the Washburn University Human Resources department, may be obtained through the OSP. PI should consult with OSP on the position to ensure the position description and salary levels are within appropriate ranges and consistent with non-grant funded positions.

Fringe benefits (if applicable) include FICA, TIAA/CREF, Unemployment Compensation tax, Health Insurance, and Life Insurance at an average rate of 30%. An additional 10% TIAA contribution becomes effective after the first full year of employment. Health insurance varies based on salary & plan chosen. Washburn University Group Health Insurance Premiums can be found on the Human Resources webpage. Summer faculty and students working less than half-time are only allowed the employer share of payroll taxes (8%) benefit. Student workers must be enrolled at least half-time to qualify for benefits.

3.3.3 Cost Sharing
External sponsors may require cost sharing or matching of grant funds. Principal Investigators are discouraged from voluntarily committing matching funds or cost share on projects. If an award is made for an application with cost share, the cost share becomes part of the project.
budget. That is, the funds are subject to the same audit and compliance requirements as the awarded funds (2 CFR 200.306). Please consult with the Sponsored Projects Accountant to confirm cost share prior to committing it to a project.

3.3.4 Subrecipient Risk Assessment
The PI is responsible for providing a list of prospective subrecipients of federal funds to the Office of Sponsored Projects during proposal development. OSP will review potential sub recipients of federal awards, in compliance with 2 CFR 200.330, and assess risks of including the sub recipient in the federally-funded project. The OSP will complete the Subrecipient Profile (Appendix J) for each prospective entity and maintain a copy in the grant file.

3.4 Required Reviews
3.4.1 Dean and Chair of the Department or Director Approval
The PI should meet with the respective Academic Dean, Department Chair and/or Director early in the project development stage. Verbal authorization from the Dean, Chair and/or Director should be received prior to a PI writing an application. After verbal approval and completion of the proposal submission, the PI should provide the final application to the Dean, Chair and/or Director for review and signed authorization on the Internal Approval form (Appendix K).

3.4.2 Internal Approval
The Office of Sponsored Projects oversees the internal approval process after the Principal Investigator has completed the proposal draft and acquired the signature approval of the Dean, Chair, and/or Director. Internal approval by the Vice President of Academic Affairs and the Vice President for Administration and Treasurer (or an authorized official) is required for any project requesting funds from external sources. The PI should allow a minimum of 14 calendar days for the grant proposal application package to be routed through the approval process. Late submissions to OSP may delay submission to the sponsoring agency. For assistance completing this form, please refer to the Guide to Completing the Internal Approval Form (Appendix L). The Internal Approval Form should be completed electronically, when possible, and submitted to OSP as a hardcopy with original signatures through campus mail or by hand.

If the PI is required to submit a concept paper, statement of interest, or letter of inquiry to a funding agency for approval before a full proposal is allowed, it is recommended (though not required) that the PI initiate the internal approval process during this stage to ensure the proposed project is in compliance and meets WU guidelines. If the PI elects not to submit the concept paper for internal approval, they are required to inform the Director of OSP and the applicable Department Chair and Academic Dean of the proposed project prior to submitting any documentation to the sponsoring agency for review. If, after submitting a concept paper, the PI receives an invitation from the sponsoring agency to submit a full grant proposal, the full proposal will require routing through the internal approval process.

3.4.3 Institutional Review Board
A PI shall submit an application to the Institutional Review Board (IRB) for approval of a proposed research project involving human subjects. For projects involving animal subjects the
application shall be submitted to the Animal Care Committee. An application for this type of project is not ready for submission to the Dean or Chair until the IRB approves the research activity. For additional information, please see the Faculty Handbook.

3.5 Resources for Proposal Preparation
The following resources were created by the Office of Sponsored Projects to assist in proposal development:

- Grant Reference Sheet (Appendix M): A quick reference sheet for universal federal grant rules, roles and responsibilities, and allowability of budget items.
- Fact Sheet (Appendix H): A listing of official contact information, authorized officials, tax status, DUNS number, and other similar university-wide organizational information.
- Budget Sample with Instructions (Appendix N): Worksheet to use as a template for the project budget and narrative justification.

3.6 Proposal Submission
All applications, proposals, and contracts for external funding of projects are made as Washburn University of Topeka. Only university personnel designated as Authorized Organizational Representatives may make commitments on behalf of the University. As such, the Office of Sponsored Projects facilitates all proposal submissions for federal funding. Applications and proposals cannot be submitted until signed internal approval, through proper University channels, is secured. The PI will be informed when the signed Internal Approval form is received to the OSP, signaling authorization to submit the application. Upon submission, the PI will receive a copy of confirmation and submitted documents, as well as an Award Initiation Checklist (Appendix O). The checklist will facilitate completion of tasks during the award initiation stage of the sponsored project lifecycle.

Proposals or contracts submitted without following proper University channels assume the risk of the award being delayed or not being accepted. In the instance of projects submitted outside of proper University channels, the Principal Investigator assumes all liability for the project financial commitments and activities.
Award Initiation

4.1 Notification
The notification of award is sent to the point of contact listed on the SF-424 Application. Most often, this is the Authorized Organizational Representative or the Director of the Office of Sponsored Projects. In other circumstances, such as with the National Science Foundation, Principal Investigator is contacted by the agency. Any notification from the sponsoring agency, whether funded or not, should be provided to OSP, along with any supporting documentation, award contracts or agreements.

4.2 Contract Review
When a project is awarded funding and the agreement or contract is received by OSP, OSP Director will review the award documents and route them for internal review by University Counsel and the Vice President for Administration and Treasurer. Any terms of the agreement may be negotiated with the funding agency until a mutual agreement is ascertained. Upon receipt of the updated contract, OSP will route the award documents to VPAT for signature approval. The original signed copy will stay will the OSP award file and a copy will be sent to the Principal Investigator for submission to the sponsoring agency.

4.3 Acceptance and Publicity of Award
Many grant awards require notification letters to be sent to state and/or federal legislators and elected officials. The letter should be addressed from Washburn University President’s Office and be signed by the President, unless otherwise instructed by the sponsoring agency. If the grant award states this requirement, please contact OSP for further instructions. Grant awards are recognized through the Office of Sponsored Projects webpage, internal email announcements, and University press. The PI may be contacted for information on their funded project. The Award Initiation Checklist (Appendix O) outlines this process.

4.4 Account Setup
Upon receipt of a fully executed contract or award agreement, the Sponsored Projects Accountant establishes the grant fund in the Banner accounting system and creates a budget spreadsheet for monitoring expenditures.

4.5 Grant Initiation
OSP schedules a grant initiation meeting with the PI to review commitments and expectations of the grant, provide the PI with the Banner fund number, and review management procedures. The Post Award Checklist (Appendix P) details the required for grant management. Each PI should be familiar with using Banner for monitoring expenditures. OSP may provide additional training on grant management software, as needed. Commitments against a project are only allowable after the project effective date and after the original, signed copy of the approved award document is in the possession of the Sponsored Projects Accountant.
Post-Award Management

5.1 Roles and Responsibilities

The Principal Investigator is ultimately responsible for all sponsored project activities, including expenditures and outcomes. The Office of Sponsored Projects assists with financial tracking and reconciliation, as well as monitoring compliance. The table below indicates the primary responsibilities of each position.

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<tr>
<th>PRINCIPAL INVESTIGATOR</th>
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<tbody>
<tr>
<td>Conduct project activities in accordance with agency, federal, &amp; WUPRPM</td>
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<tr>
<td>Review and approve all expenditures, ensuring costs are allowable, allocable, reasonable, and consistent</td>
</tr>
<tr>
<td>Monitor subrecipients and contracts, and approve invoices for payment</td>
</tr>
<tr>
<td>Maintain documentation of in-kind or cash match requirements</td>
</tr>
<tr>
<td>Approve time and effort of project personnel</td>
</tr>
<tr>
<td>Monitor progress towards goals and expected outcomes</td>
</tr>
<tr>
<td>Complete technical and programmatic reports &amp; submit to agency</td>
</tr>
<tr>
<td>Conduct project related correspondence with agency</td>
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<tr>
<td>Maintain organized documentation in readily accessible files</td>
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<tr>
<th>OFFICE OF SPONSORED PROJECTS</th>
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<tr>
<td>Monitor compliance with agency guidelines, federal regulations, &amp; WUPRPM</td>
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<tr>
<td>Review all expenditures to ensure accuracy, reasonableness, &amp; conformity with allowable costs</td>
</tr>
<tr>
<td>Identify instances of non-compliance and communicate corrective action plan to PI &amp; Director of Finance</td>
</tr>
<tr>
<td>Notify the Director of Finance of any potential questioned costs relating to the non-compliance</td>
</tr>
<tr>
<td>Assist with financial tracking, prepare financial reports, and request funds from agency</td>
</tr>
<tr>
<td>Maintain the official financial records, original award documents, &amp; copies of all grant reports</td>
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<td>Facilitate budget modification or extension requests to agency</td>
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<tr>
<td>Prepare contract and subrecipient agreements</td>
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<tr>
<td>Preparèes and submits final inventory reports to the awarding agency</td>
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5.2 File Management

Per Washburn University’s Record Retention Policy (Appendix E) and in accordance with 2 CFR 200.306, all grant financial documents are to be maintained for 3 years from the date of submission of the final financial report, latest audit finding or closeout date (most recent date). The PI, Office of Sponsored Projects, and Human Resources maintain any and all documentation applicable to their area of responsibility. Files should be kept in readily accessible location and in readable format, as the sponsoring agency may at any time request to see documentation.
OSP will conduct intermittent compliance reviews of all externally funded projects according to the length of the award term. Awards that are greater than one (1) year may be reviewed at least once per year. Awards that are less than one (1) year may be reviewed at least once prior to close out or at the discretion of university administrators.

In the event of an audit, Washburn University will, in accordance with 2 CFR 200.508, provide the auditor with access to personnel, accounts, books, records, supporting documentation and other information as needed for the auditor to perform the audit. The Principal Investigator may be asked by the Office of Sponsored Projects to attend audit interview and provide records for the purpose of the audit.

5.3 Grant Employees
5.3.1 Recruitment and Hiring Practices
All grant funded positions must comply with established Washburn University policies and procedures as well as State of Kansas and Federal Government regulation and policy. This includes, but is not limited to, recruitment processes and procedures, Equal Employment Opportunity (EEO) regulations, and Human Resources (HR) search and hiring practices.

5.3.2 Time and Effort Certification
Time and effort documentation is required for all grant-funded employees, whether the salary is paid (in full or in part) by the grant or considered as matching funds (2 CFR 200.430). This documentation is in addition to the standard WU payroll data (timesheet). Employees must provide the information required on a timely basis and in accordance with all procedures. Time and effort records must be maintained in order for Washburn University to charge employee compensation costs to federal grants; thus, compliance with these procedures prevents disallowance of salary and wages charged to federal grants. Washburn University’s procedure for complying with federal time and effort certification regulations is outlined in the Time and Effort Procedures (Appendix Q).

5.3.3 Annual Performance Review and Grant Employee Contract Review
Each grant-funded position is subject to an Annual Performance review, consistent with Washburn University policy on Labor Relations (WUPRPM Section F). During the Annual Performance Review, the PI or supervisor should complete a Grant Employee Contract Review form (Appendix R). The Grant Employee Contract form indicates the grant-funded contract dates and ensures both PI and employee are aware of the terms and dates of employment. Supervisors will return this form to HR with the Annual Performance Review, retain a copy for their grant file and submit a copy to the OSP. Supervisors should provide annual notice to HR of the intent to continue employment or, if the grant funding terminates within the year, the date of termination.

5.4 Budget
Budget expenditures are authorized only within the project period, according to project requirements, within funds available for each expense classification, and according to the more stringent of (1) the fully-executed award agreement, (2) federal regulation (including 2 CFR,
OMB Circulars, and sponsoring agency guidance), and (3) University regulation (WUPRPM). Specific processes are in place for WU financial transactions, including purchase requisitions, payment vouchers, and incidental/supplemental payroll requests. Section 5.4.8 provides details on these processes.

As mentioned, effective July 1, 2016, all sponsored projects awarded federal funds, regardless of the award date, will follow Uniform Guidance 2 CFR 200 and the associated appendices and exceptions. These standards are designed to ensure the materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and executive orders.

5.4.1 Cost Principles: Allowable, Allocable, Reasonable, and Consistent
Except where otherwise authorized by statute, costs must meet the following general criteria for cost principles, and be consistent with policies and procedures that apply uniformly to both federally-financed and other non-federally funded activities. All costs should be allowable (2 CFR 200.403), allocable (2 CFR 200.405), and reasonable (2 CFR 200.404). A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. All costs charged to a grant must be managed in a manner consistent with the practice for non-grant expenses. Proper documentation of costs should be maintained.

5.4.2 Equipment
Equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or $5,000 (see WUPRPM Section M. for capitalization thresholds). Equipment purchases should follow University policy for procurement (see WUPRPM Section R), including equal competition, in compliance with 2 CFR 200.313. Proper documentation should be maintained for all purchases.

5.4.3 Supplies
Supplies (2 CFR 200.314) means all tangible personal property other than those described in Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. Proper documentation should be maintained for all purchases. Purchases under the $5,000 threshold may be subject to University regulations. The OSP and the WU Director of Purchasing can provide regulatory details associated with these purchases.
5.4.4 Travel
The WUPRPM Section J (Appendix S), contains the regulations and policies regarding travel by university employees. All grant-funded travel should follow the stricter of applicable guidance and include proper documentation of expenditures, including itemized receipts and justification citing the necessity of travel for the project. Refer to 2 CFR 200.474 for additional regulations governing travel (i.e. Fly America Act).

5.4.5 Procurement
The non-federal entity's contracts must contain the applicable provisions described in Appendix II to 2 CFR 200—Contract Provisions for non-federal Entity Contracts under Federal Awards. All procurement transactions must follow the more restrictive of either 2 CFR, sponsoring agency guidelines, or Washburn University Policies, Regulations, and Procedures Manual, Sections R, and be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements (2 CFR 200.319) unless otherwise specified by the sponsoring agency.

5.4.6 Financial Management
To help ensure compliance with WU and Federal mandates, the OSP Accountant will reconcile all grant expenditures and verify that costs appear allowable, allocable, reasonable, and consistent. All expenditures are subject to review for compliance with the stricter of the Washburn University Policies, Regulations, and Procedures Manual, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, or the Office of Management and Budget (OMB) Guidance for Grants and Agreements (if applicable).

Commingling of Funds
To prevent commingling of grant funds, a separate grant fund is opened for each active grant in the WU Banner accounting system. Specific grant expenditures must be charged to the dedicated Banner fund. As per the WUPRPM Section O, the Sponsored Projects Accountant monitors this system to ensure proper accounting of grant expenditures.

Supplanting
Federal funds must be used to supplement existing funds for program activities and must not replace or supplant funds that are currently appropriated by internal or other external funding sources for the same purpose. The Office of Sponsored Projects evaluates grant project activities, during both pre-award development and post award management, and will recommend revisions, if necessary, to prevent supplanting of funds.

5.4.7 Cost Sharing
If the grant project includes cost sharing, as referenced in Section 3.3.3, PI are responsible for tracking and documenting all the cost share on the project and for submitting copies of this documentation to the Sponsored Projects Accountant for financial reporting.
5.4.8 Financial Transaction Approval Process
Specific processes are in place for approval of financial transactions: purchase requisitions, payment vouchers, and incidental/supplemental payroll requests. The PI is responsible for the initial review and approval of all project expenditures. With the approval, the PI is asserting:

1. The goods or services being requested or paid for are allowable expenditures under the terms of the grant;
2. Sufficient grant funds are available to cover the portion of the expenditure being charged to the grant; and
3. The grant budget has sufficient funds at the lowest applicable budget level (e.g., total grant, total expenditure type (payroll/benefits or operating expenses), expenditure object (e.g., office supplies or capital equipment), etc.) to cover the portion of the expenditure being charged against the budget line.

Subsequent approvers and processors will rely on these assertions. As the transaction moves along in the workflow, the required level of review becomes more high-level. This means the Principal Investigator (or Project Director, if applicable) bears the greatest responsibility for ensuring compliance with the grant’s expenditure requirements. Appendix T outlines this process using a flowchart.

5.4.9 Subrecipient Monitoring and Invoice Approval
The PI will monitor subrecipients for completion of stated scope of work, according to project timeline and with allowable expenditures, as indicated in the Subrecipient Agreement. The PI will submit documentation of monitoring, using the Subrecipient Monitoring Invoice Checklist (Appendix U), with each invoice to the Sponsored Project Accountant for payment. Additional monitoring activities conducted by OSP may apply dependent upon subrecipient risk assessment (Appendix V).

5.5 Prior Approval and Modifications
Prior approval for certain expenditures, budget modifications, project activities, change in key personnel, or extension of the project period may be required at the discretion of the sponsoring agency (2 CFR 200.407, 200.308). The PI is responsible for understanding sponsoring agency guidelines for prior approval and notifying OSP of any activities that require prior written approval. The Office of Sponsored Projects will facilitate the acquisition of signatures by authorized officials before submitting the prior approval request to the agency.

5.6 Reporting
The sponsoring agency may require documentation of progress toward performance milestones as well as documentation of expenditures.

5.6.1 Grant Monitoring Review Form
This document (Appendix W) facilitates the internal review of both performance and financial reports prior to submission the funding agency. Please refer to instructions on the form and
return the original signed form with a copy of the reviewed document to OSP prior to submission. OSP will alert PI when documents are cleared for submission to the agency.

5.6.2 Performance Reports
The PI should monitor program outcomes by tracking performance goals and milestones, and reporting these to the sponsoring agency per the guidelines of the award contract and with appropriate documentation (2 CFR 200.301). It is the responsibility of the PI to become familiar with the reporting guidelines and applicable deadlines mandated by the sponsoring agency.

5.6.3 Financial Reports

Report Preparation
The Sponsored Projects Accountant is responsible for providing information for financial reports in a timely manner and in the frequency determined by the sponsoring agency. If the project includes a grant-funded position responsible for grant budget duties, this staff member assumes responsibility for preparation of financial reports.

Report Submission
The Sponsored Projects Accountant is responsible for submitting financial reports when submission is required through the Federal Payment Management System (FPMS) or a similar federal financial reporting system by an authorized University employee. The PI is responsible for submitting financial reports to any federal pass through entities or other agencies that do not require submission through a federal financial reporting system. All reports must be reviewed by Office of Sponsored Projects prior to submission.

5.7 Subrecipients
OSP monitors subrecipients by assessing risk during pre-award development, as referenced in Section 3.3.4 & 5.4.8, and ensures the PI monitors all subrecipient grant activity, including (but not limited to) invoices and completion of work. Practices for subrecipient monitoring incorporate the recommendations of the Federal Demonstration Partnership (FDP).

5.7.1 Subrecipient Agreement
OSP uses a version of the FDP Cost Reimbursement Subaward Template, approved by WU Counsel, for all subrecipient agreements developed after 7/01/2014. The Sponsored Projects Director or Accountant prepares the agreement according to the primary award agreement and routes the agreement for signatures.
Closeout
The Federal awarding agency or pass-through entity will close-out the federal award when it determines that all applicable administrative actions and all required work of the federal award have been completed by the non-federal entity (2 CFR 200.343).

6.1 Roles and Responsibilities
OSP staff will meet with the PI within 30 days of the grant termination date to discuss closeout processes. The table below indicates the primary responsibilities of each position and the Award Closeout Checklist facilitates compliance with these duties (Appendix X).

<table>
<thead>
<tr>
<th>PRINCIPAL INVESTIGATOR</th>
<th>OFFICE OF SPONSORED PROJECTS</th>
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</thead>
<tbody>
<tr>
<td>Fulfill all final technical or programmatic reporting requirements</td>
<td>Review accounts and ensure financial reporting deadlines are met</td>
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<tr>
<td>Ensure all obligations have been liquidated prior to submission of the final reports</td>
<td>Manage record retention</td>
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<tr>
<td>Ensure project outcomes are met and supported with adequate documentation</td>
<td>Act as a point of contact for audits of sponsored projects</td>
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<tr>
<td>Work with Sponsored Projects Accountant to complete equipment inventory &amp; disposition</td>
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6.2 Audit
6.2.1 A-133 Audit
An A-133 Audit will occur annually; any federal grant may be selected for a single audit as part of the A-133 audit. While the WU Finance Office and Sponsored Projects Accountant will facilitate this process, the PI may be contacted for interviews or additional documentation. PI must maintain all grant-related documentation for a minimum period of three (3) years following the submission of the final financial report, or the annual WU A-133 audit which occurs following the closeout date (if applicable), as stated in the WU Record Retention Policy.

6.2.2 External Audits
Audits by the sponsoring agency may occur at any time within the grant performance period. The Sponsored Projects Accountant will assist the PI in the audit process.
Appendices

(A) Conflict of Interest Policy
(B) Drug Free Workplace Policy
(C) Davis Bacon Act Procedure
(D) Debarment and Suspension Procedure
(E) Record Retention Policy
(F) Veterans Priority of Service Procedure
(G) Data Management Policy
(H) Washburn University Fact Sheet
(I) Indirect Cost Rate
(J) Subrecipient Profile
(K) Pre-Award Internal Approval Form
(L) Guide to Completing Internal Approval Form
(M) Grant Reference Sheet
(N) Budget Sample with Instructions
(O) Award Initiation Checklist
(P) Post Award Checklist
(Q) Time and Effort Certification Form
(R) Grant Employee Contract Review Form
(S) Travel Policy
(T) Financial Transaction Approval Process
(U) Subrecipient Monitoring Invoice Checklist
(V) Subrecipient Risk Assessment
(W) Grant Monitoring Review Form
(X) Award Closeout Checklist
## Appendices Cross Reference

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