

Oral Roberts University Office of Sponsored Programs

A Guide to Grant Proposal Creation and Facilitation

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**SECTION I –
OFFICE OF SPONSORED PROGRAMS
STATEMENT OF POLICY**

SECTION I – OFFICE OF SPONSORED PROGRAMS STATEMENT OF POLICY

- A. Acceptance of any grant award implies complete cooperation and compliance with all approved ORU Office of Sponsored Programs policies and procedures.
- B. The Office of Sponsored Programs will coordinate the pursuit of external funds from foundations, corporations, and government grant sources to avoid duplication of requests and ensure timeliness of proposal submissions.
- C. All post awards management (including expenditures) will be facilitated through the Office of Sponsored Programs.
- D. The Principal Investigator is responsible to locate sources for all cost sharing, cost matching, and in-kind contributions as well as fully documenting said sources, and gaining the appropriate University approvals for these resources.
- E. When Indirect Costs are recovered, the funds are distributed as follows:

Central Administration – 50%
Research Seed Fund – 10%
School – 10%
Department – 10%
Project Director – 10%
Sponsored Programs – 10%

Additional specific information on distribution and appropriate use can be found in section V.

- F. All additions and/or revisions to the Office of Sponsored Programs Policy and Procedures Manual must be approved by ORU's Director of Sponsored Programs, Chief Financial Officer, and Vice President of Academic Affairs.

**SECTION II –
OFFICE OF SPONSORED PROGRAMS
GENERAL INFORMATION**

SECTION II – OFFICE OF SPONSORED PROGRAMS GENERAL INFORMATION

In order to ensure accurate information and avoid duplication among departments, all grant proposals (including letters of inquiry, letters of intent, etc.) must be submitted through the Office of Sponsored Programs. As previously stated in Section 1, the Office of Sponsored Programs must be contacted to facilitate seeking external funds from foundations, corporations, and government grant sources.

The Office of Sponsored Programs (OSP) is responsible for providing grant identification and development services to Oral Roberts University's (ORU) faculty and staff. The OSP offers assistance with comprehensive proposal development, financial accountability, fiscal compliance, and proactive customer service.

This guide is intended to assist faculty and staff members in the preparation of grant proposals, contracts, letters of agreement, letters of support, and memorandums of understanding (referred to collectively as "proposals" in this guide). Information is also presented regarding the correct facilitation of grant awards; including all necessary forms.

A. FUNDING RESEARCH TOOLS

Oral Roberts University's Office of Sponsored Programs will assist faculty in finding sources of support. This support may be provided from foundations, corporations, as well as state and federal government agencies.

The OSP provides several tools for faculty and staff to utilize when searching for funding opportunities. Along with print and online funding announcements, the OSP maintains ORU's searchable database known as Big Online. Big Online is a comprehensive, keyword and field searchable database with detailed information and profiles on 25,000 foundations, corporate donors, matching gift programs, in-kind donations and government grant makers.

The OSP also has access to the FoundationSearch database. This database allows for searching and managing over 75,000 foundations, corporate donors, matching gift programs, in-kind donations and government grant makers. FoundationSearch also provides specific information such as detailed profiles, current foundation news, most recently reported assets, the purpose and interests of the foundation, as well as contact information.

Another funding source is COS Funding Opportunities. This online database is updated daily and provides more than 25,000 records representing over \$33 billion in funding. Sponsors include private foundations, public agencies, national and local governments, and corporations. COS displays funds available for work in all disciplines including physical sciences, social sciences, life sciences, health and medicine, and arts and humanities. COS also provides funding information for many purposes such as research, collaborations, travel, curriculum development, conferences, fellowships, postdoctoral positions, equipment acquisitions, and capital/operating expenses.

The OSP recommends utilizing the internet when researching for funding opportunities. Search engines such as *Google* and *Yahoo* are great places to start. Other useful internet resources include www.grants.gov. Grants.gov is a database of over 1,000 grant programs and provides

access to approximately \$400 billion in annual awards. This governmental resource is a searchable database with an online application included.

Another funding source is the Oklahoma Center for the Advancement of Science and Technology's (OCAST). OCAST is Oklahoma's only agency whose sole focus is technology – its development, transfer, and commercialization. The OCAST website, www.oCAST.state.ok.us, provides specific program information, news, eligibility requirements, program purposes and descriptions, matching requirements, and contact information.

The Office of Sponsored Programs also has several print resources available. Included among the print resources is the Office of Sponsored Program's *Strategic Plan for External Funding Form*. This form is designed to guide the Principal Investigator through all aspects of the strategic planning, including, project needs, monetary amounts, funding sources, deadlines, and contacts. See Appendix 1: *Strategic Plan for External Funding*. This form is also available online.

Other print resources available through the Office of Sponsored Programs are the *National Guide to Funding in Religion; Grants for Religion, Religious Welfare and Religious Education*; 2007 Edition of *Regulation and Compliance: A Compendium of Regulations and Certifications Applicable to Sponsored Programs*; and NCURA's *Guide to Managing Federal Grants for Colleges and Universities*. These print resources contain thousands of listings of grant making sources, rules, regulations, and compliance issues.

B. PROPOSAL ASSISTANCE

There is no substitute for the Principal Investigator's (PI) expertise in the subject area of the proposal. The PI is the creator and author of the proposal. However, the Office of Sponsored Programs staff at ORU will offer one-on-one assistance with proposal development, formatting, editing, and packaging, in addition to providing information concerning compliance and regulatory issues. The OSP provides supporting advice on the optimal fit with prospective funding agencies, the suitability of project design, and the most effective presentation of the material in the proposal. Consultation is available from the OSP staff members at every stage of the proposal development. Individualized support is available for all needs, capabilities, and goals.

The Office of Sponsored Programs offers assistance in editing/proofreading of narrative sections, budget development, and works as an agency liaison. The OSP will ensure all proposals meet the funding source and institutional guidelines and specifications, as well as regulatory compliance.

C. PROPOSAL REVIEW AND APPROVAL

All proposals submitted through ORU will be reviewed for appropriateness, desirability, and consistency with the mission and the strategic plan of the University. The mission and goals are as follows:

Oral Roberts University, in its commitment to the Christian faith, is to educate the whole person in spirit, mind, and body, thereby preparing its graduates to be professionally competent servant-leaders who are spiritually alive, intellectually alert, physically disciplined, and socially adept. The University seeks to synthesize the best practices of liberal arts, professional, and graduate education with a charismatic emphasis to enable

students to go into every person's world with God's message of salvation and healing for the totality of human need.

In addition, the following items will be considered:

- Commitments of faculty and staff effort and the possible effects of such commitments on the teaching and other obligations of the personnel involved.
- Salary arrangements, for example, provisions for summer salary and release time.
- Requirements for equipment, facilities, and other special arrangements.
- Verification of all costs, including employee benefits and indirect costs; that resource needs are realistically estimated and properly stated; that items included are consistent with the policies of the University and the funding source; and that proposed matching funds are available and can be satisfactorily documented.

D. DEADLINES FOR PROPOSALS

To allow for proper review and approval, **all proposals are due at least 7 days prior to the funding deadline.** Every effort will be made by the Office of Sponsored Programs to ensure that the proposal is submitted in a timely and professional manner. Without proper lead time, however, it is not guaranteed that the proposal will be approved by all responsible University officials. The Office of Sponsored Programs documents all officials' requested changes and proposal approvals with the *Executive Approval for Grants* form. See Appendix 2: *Executive Approval for Grants*.

Without proper approvals obtained by the Office of Sponsored Programs, no proposals (including letters of inquiry, letters of intent, etc.) will be submitted.

E. PROPOSAL SUBMISSION

ORU's Office of Sponsored Programs serves as the authorized official to sign proposals and manage electronic or print submission to all corporate, foundation, and government agencies. The OSP also provides marketing and public relations material which accompany the proposals. This is especially helpful when providing out-of-state agencies and organizations a clearer image of Oral Roberts University's vision and mission.

F. AWARD NEGOTIATION AND ACCEPTANCE

The Office of Sponsored Programs' staff will review the terms and conditions prior to the acceptance of the award to ensure organizational readiness for the award and to minimize the burden to the Principal Investigators. The OSP also coordinates with other University offices to ensure all awards are negotiated to best benefit the University and minimize potential risk.

G. POST AWARD MANAGEMENT

The Office of Sponsored Programs provides operational services for all contract and grant proposals. These services include, but are not limited to, the setting up and maintenance of accounts, budgets, subcontracts, facilities and administrative costs, time and effort authorization as well as the approval of proposed cost share and matching funds.

SECTION III – PRINCIPAL INVESTIGATOR RESPONSIBILITIES

SECTION III – PRINCIPAL INVESTIGATOR (PI) RESPONSIBILITIES

PIs' roles and responsibilities are as follows:

- A. Knowledge of rules and regulations** - PIs must know, understand and comply with applicable agency and University policies and procedures relative to the conduct of research, training, and public service programs.
- B. Ensuring proposal costs reflect University sanctioned costs and rates** - PIs must ensure that the costs reflected in a proposal budget are based on University sanctioned costs and rates. Additionally, costs must represent full recovery to the University for the expenses of the project, unless there is an expressed written agreement to the contrary.
- C. Allowing sufficient proposal lead time** - PIs must prepare and submit proposals, including cost-sharing commitments and sub-contractor information, with sufficient lead time to permit a meaningful review by the appropriate University officials prior to submission to the funding source. In addition to the 7 day approval process, PIs are responsible to ensure that lead time is given to the Office of Sponsored Programs for review and editing.
- D. Ensuring effort does not exceed 95% of Oral Roberts University time** - PIs must ensure that sufficient participant effort is available to honor the effort committed to the project. Maximum effort by any one PI is 95% of their aggregate time spent on ORU activities. If not, ensure that necessary adjustments are made.
- E. No conflict of interest or conflict of commitment** - PIs must ensure that conflict of interest or commitment does not exist between the work associated with the project and any personal holdings or positions within other organizations. Conflict of Interest must be accurately disclosed as required by University policy.
- F. Completion of grant** - PIs must conduct the work supported by the grant or contract in a timely and professional manner. All technical and/or closing reports must be reviewed by the Office of Sponsored Programs prior to submission.
- G. Compliance with grant terms and conditions** - PIs must comply with/be aware of:
 - a. The specific terms and conditions of each award as stated in the contract or grant documents.
 - b. All administrative requirements as set forth in various sponsoring agency and campus policy statements.
 - c. Issues including, but not limited to, conflict of interest, issuance of subcontracts, publication, human subjects, animal subjects, export controls, patents, proprietary data, consultants, equipment, and recombinant DNA or regulated substances.
- H. Grant expenditures are compliant** - PIs must ensure that:
 - a. All expenditures are processed through the Office of Sponsored Programs to ensure proper compliance and documentation is being performed.
 - b. Expenditures during the approved period of the grant or contract do not exceed the total amount of funds awarded.

- c. Adherence to specific budget category expenditure limits stipulated by the sponsor is maintained.
- I. Maintenance of budget control** - PIs must maintain budgetary control through consistently reviewing and monitoring ORU's monthly *Cost Center Manager Reports* as well as the all financial reports created by the Office of Sponsored Programs. The PI is also responsible in providing the Office of Sponsored Programs copies of receipts as well as any other relevant documentation pertaining to expenditures. PI's are also required to sign (electronically or via hard copy) invoices for payment for cost reimbursement of sponsored program funds.
- J. Costs are compliant with OMB Circular A-21** - PIs must verify that all costs charged to each contract or grant specifically and proportionately benefit the project and are allowable, allocable, reasonable and treated consistently. This responsibility includes reviewing all vendor invoices for goods and services, reviewing subcontract invoices, travel vouchers and cost transfers, and any other charges to the project.
- K. Compliance with reporting requirements** - PIs must provide information in a timely manner to the Office of Sponsored Programs to ensure compliance with the reporting requirements of each contract and grant. This includes:
 - a. Periodic progress reports.
 - b. Annual reports of project accomplishments.
 - c. Reports of inventions.
 - d. Reports of publications generated.
 - e. Reports of major items of equipment acquired.
 - f. Financial reports.
 - g. Technical reports.
 - h. Other reports detailed by the specific project. Although ORU's Office of Sponsored Programs and Accounting Department are responsible for the preparation and submission of reports of expenditures, the PI must assure that all financial transactions are properly recorded in a timely manner so that the reports of expenditures are accurate and can be submitted promptly.
- L. Budget statement and payroll expense reports** - PIs must review ORU's monthly *Cost Center Manager Reports* and the Office of Sponsored Programs' quarterly financial reports. PIs must contact the OSP immediately if any necessary adjustments need to be made to assure that the sponsored project is cleared of any expenses not applicable to the award upon expiration. Such adjustments may include correcting posting errors, transferring items of expense not allowable under that particular grant or contract, and transferring overdrafts to permissible non-sponsored accounts.
- M. Sub-contractor compliance** - PIs must ensure that all sub-contractors comply with the terms and conditions of each award as stated in the contract and grant documents. PIs must work closely with the OSP in providing all reports, documentation, and budgetary information to ensure all administrative requirements by the funding source are met.
- N. Commitments honored** - PIs must ensure that all commitments are honored and fully documented - commitments of effort, cost sharing, etc.

- O. Sponsor Notification** - PIs must identify any substantial changes in the project plan (examples: scope of work, personnel changes, etc.) and notify the Office of Sponsored Programs immediately.
- P. Technical Report Preparation** - PIs must prepare all technical reports as required by the agreement terms and conditions and submit these reports for review to the Office of Sponsored Programs in a timely manner.
- Q. Equipment Inventory Reports**– PIs are required to request and obtain equipment inventory reports from ORU’s Information Technology department.
- R. Cost Sharing and In-Kind Contributions** – As previously stated in the Office of Sponsored Programs’ Policy Statement in Section 1, the Principal Investigator is responsible in locating and documenting sources for all cost sharing, cost matching, and in-kind contributions as well as gaining the appropriate approval.

SECTION IV – PREPARING THE PROPOSAL

SECTION IV – PREPARING THE PROPOSAL

Office of Sponsored Program staff members are well trained in the proposal development process. Before beginning any writing, OSP staff members are available to meet with the interested faculty or staff member, also referred to as the Principal Investigator (PI), to brainstorm project/program ideas as well as to help focus the goals and needs of the department. Together, the OSP and the PI will agree on a reasonable deadline for the first draft of the proposal. Once a draft has been developed by the PI, the OSP will be available for proofing and editing to ensure, not only accuracy and a pleasing presentation, but also that the proposal addresses all the requirements set forth by the potential funding source. The OSP will also assist in obtaining any required supporting documents, e.g. financial statements and organizational information.

The Office of Sponsored Programs pre-award functions utilize different forms which include the following:

- Strategic Plan for External Funding Sources – Form used to document the project, the amount of funds needed, a potential funding source, the deadlines, and the contact information (Appendix 1)
- Executive Approval for Grants – Form used to document approvals given by those on the Approval Committee (Appendix 2)

For a quick overview of the pre-award procedures, please see appendix 15: Grant Seeking Pre-Award Procedure Chart.

A. FUNDER-SPECIFIC PROPOSALS

Proposals should be knowledgeably researched, thoughtfully planned, persuasive, concisely written, and professionally prepared. While basic requirements such as information requested, application forms, and submission procedures may vary between foundations and federal agencies, the need to address the funding guidelines is absolutely essential.

Some funding agencies, such as the National Science Foundation and the Oklahoma Arts Council, provide very specific forms and instructions for proposals. Many are also moving to an electronic completion and submission format. It is important that guidelines provided from the funding source be followed exactly as requested.

Some guidelines may provide more specific requirements such as topics to be covered and page limitations or even limitations on numbers of characters allowed in each section. Specific topics may need to be addressed in a given order. The following are examples of various types of proposals.

Preliminary Proposals/Letters of Intent/Letters of Inquiry

Many major foundations ask potential grant recipients to first submit a one to two-page letter of inquiry. These “preliminary proposals” or “letters of intent” must be approved by the funding source before an invitation is given to submit a full proposal. The letter of inquiry prevents nonprofit organizations from spending an excessive amount of time assembling application material for projects which are unlikely to receive funding from the foundation. This process also

allows foundation staff to quickly scan letters for appropriate projects and only request additional information when funding is a strong possibility.

A letter of inquiry should establish a connection between the project's goals and the foundation's philanthropic interests. With only limited text, it is important to focus on detail, clarity, and conciseness while simultaneously conveying passion for the project. When the foundation in question does not specify what information should be included in the letter, there are some basic guidelines which are appropriate: The first paragraph should provide a synopsis of the project and the requested funding amount. Assume that the foundation staff will use this paragraph as the project summary on internal documents. Whenever possible, quantify project services, such as the number of participants who will be served or the number of housing units to be built. An example of a *Letter of Intent* is found in Appendix 3.

Cover Letters

Cover letters are normally brief, one page documents to introduce the applicant and summarize the attached proposal. Some foundations separate the cover letter and attachments from the proposal itself during the application review process, so be sure to state the requested grant amount in both the cover letter and the proposal. Some sentences from the full proposal may be repeated in the cover letter.

The first paragraph traditionally indicates why the project is a good match for the funder's guidelines and refers to any relationship with the funder; e.g. meeting the program officer, knowing a board member, or hearing a foundation representative speak at a conference. If applying to a company, indicate how many employees volunteer for your organization or if an executive serves on your board of trustees. The second paragraph should give a summary of the project suitable for the program officer to use in internal documents that list all pending proposals. The "ask amount" can go in either the first or second paragraph. The third paragraph might note your organization's enthusiasm for the project and describe how other funding can be leveraged for this gift. If appropriate based on your funder research, offer to host a site visit or provide additional information or call the funder in two weeks to check the proposal's status. An example of a cover letter is found in Appendix 4.

Applications

Many funding sources require that applicants fill out a detailed application in place of writing a general proposal. Application items vary widely from organization to organization, and can range from general to very specific: What is the primary population served by this project? What percentage of your Board donates to your organization? Describe other possible sources of support which have been or will be solicited for the project, including a statement of funds which have been received or pledged as of the date of application. When filling out an application, it is important to answer every question and provide all the requested information. If there is any question about the funders' expectations, or if you encounter difficulty providing some aspect of the information, contact the program officer.

B. STANDARD PROPOSALS

When the funding source does not give specific guidelines, it is best to include the following elements: an Introduction, Institutional Overview (information which may be obtained through the Office of Sponsored Programs), Project Description, Improvement Plans or Proposed Enhancement, and a Conclusion.

The Institutional Overview and the Organization Description contain basic information about Oral Roberts University. This information can be reused in each of the grant proposals. The three following “boiler plates” are examples which may be copied and used in a grant proposal. Because this information changes periodically, please contact the Office of Sponsored Programs for the latest information.

1. Oral Roberts University (ORU), located in Tulsa, Oklahoma and founded in 1963, is an accredited Christian liberal arts university that is committed to academic excellence within a Christian environment. ORU is governed by a Board of Trustees which consists of 22 members. ORU’s fall 2008 student body of over 3,000 represented a diverse ethnic and cultural mixture from 49 states and over 60 foreign countries. Ethnic minorities comprise 28% of all students. ORU’s 186 full time and 106 part-time faculty members offer 65 majors leading to the Bachelor of Arts or Bachelor of Science degree; 14 masters programs in business, education, and theology; and two doctoral degrees in education and theology.
2. Oral Roberts University, founded in 1963, is an accredited Christian liberal arts university that is committed to academic excellence within a Christian environment. The fall 2008 student body of over 3,000 represented a diverse ethnic and cultural mixture from 49 states and over 60 foreign countries. Ethnic minorities comprise 28% of all students. ORU offers 65 majors leading to the Bachelor of Arts or Bachelor of Science degree; 14 masters programs in business, education, and theology; and two doctoral degrees in education and theology. Options available to students include distance learning, modular opportunities, independent study, internships, study abroad, online courses and an honors program. ORU’s athletic program competes as an NCAA Division I school in the Summit League, sponsoring 16 sports (eight each for men and women).
3. The University’s work force is comprised of 186 full-time and 106 part-time faculty members, supported by 608 full-time and 20 part-time staff members. ORU’s award-winning faculty is committed to providing a dynamic learning environment and individualized student instruction.
4. Oral Roberts University, founded in 1963, is an accredited Christian liberal arts university that is committed to academic excellence within a Christian environment. The mission of ORU is to graduate individuals who are spiritually alive, intellectually alert, physically disciplined, and socially adept. The fall 2008 student body of over 3,000 represented a diverse ethnic and cultural mixture from 49 states and over 60 foreign countries. Ethnic minorities comprise 28% of all students. ORU offers 65 majors leading to the Bachelor of Arts or Bachelor of Science degree; 14 masters programs in business, education, and theology; and two doctoral degrees in education and theology.

C. BUDGET DEVELOPMENT

The Office of Sponsored Programs is available to assist in the development of proposal budgets. The funding source's guidelines and program announcement should always be read thoroughly and followed closely. The guidelines contain valuable budgetary information such as allowable costs, Indirect (F&A) Cost rates, mandatory cost shares, mandatory travel, equipment purchases, salaries, fringe benefit rates, etc. *This will be covered in more detail in section V – Budget Components.*

SECTION V – BUDGET COMPONENTS

SECTION V – BUDGET COMPONENTS

A. GENERAL INFORMATION

Types of Expenditures

Two types of costs may be found in the budget: Direct Costs and Indirect (F&A) Costs.

- **Direct Costs:** Costs which can be identified specifically with a particular sponsored project or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Examples of direct costs commonly include: salaries and wages, fringe benefits of faculty and workers to carry out the project objectives, travel (related to performance of the project), lab supplies, equipment, and office supplies (related directly to the project).
- **Indirect (Facilities & Administrative) Costs:** Costs incurred for common or joint objectives and therefore cannot be identified readily and specifically with a sponsored project. Examples of indirect costs commonly include: University expenditures for departmental administration; building operation and maintenance, e.g., heating, lighting, electricity, and janitorial services; general expenses, e.g., telephone, mail service, and services of administrative offices such as Purchasing, Accounting, Payroll, and Personnel Offices.

Indirect costs (also known as F&A costs) are costs to the University used to support the sponsored activities. The University may attempt to recover all of these support costs through the inclusion of indirect costs in proposal budgets.

Whenever possible, proposals should request full reimbursement of indirect costs. When a proposal provides for less than full indirect cost reimbursement, the circumstances should be discussed in advance with the Office of Sponsored Programs. The Office of Sponsored Programs is available to determine what the funding source will allow and to help compute the appropriate rate.

Oral Roberts University is currently using a temporary F&A rate until a negotiated rate is established. Many steps are involved in negotiating the F&A rate. Federal funding must be obtained through a federal grant before educational institutions are able to negotiate a rate. Every educational institution has a designated cognizant agency responsible for negotiating and approving the federal administrative activities at the institution as well as the F&A rate. ORU's cognizant agency is the Department of Health and Human Services.

As previously stated in Section 1, Oral Roberts University allocates recovered indirect costs. This applies to all grants reimbursed at an annual indirect cost rate greater than \$1,000. All indirect cost reimbursements of less than \$1,000 per year remain with Central Administration. Funds allocated to schools or departments may be spent at their discretion, but preferably to promote sponsored projects. Funds allocated to the Project Director must be used for expenses related to the project. When more than one school and/or department is involved with a particular grant, the dean and/or chairs will consult with the Director of Sponsored Programs to determine how to distribute the respective 10% allocation.

	% of Indirect	\$10,000 Example
Central Administration	50%	\$5,000
Research Seed Fund	10%	\$1,000
School	10%	\$1,000
Department	10%	\$1,000
*Project Director	10%	\$1,000
Sponsored Programs	10%	\$1,000
Total	100%	\$10,000

**Project Director's share of indirect cost recovery can be used for professional development, purchase of equipment, to supplement research, and/or other project-related items. These funds are not to be used to supplement salaries, wages, or to provide stipends.*

Expenditure Requirements

The Office of Management and Budget (OMB), a branch of the Executive Office of the President of the United States, works cooperatively with the grant-making agencies and the grantee community. OMB leads the development of government-wide policy to assure that grants are managed properly and that federal dollars are spent in accordance with applicable laws and regulations.

All expenditures must be consistent with the terms and conditions of the award as well as the OMB Circular A-21. The OMB Circular A-21, which is mandated by the Office of Management and Budget, details the cost principles for educational institutions. An expense is allowable on a project if it meets the following criteria:

- 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 to incur the cost was made.
 - Example: In order to complete the objects of a project, a special tool must be purchased. The basic \$1,200 tool will meet all of the project's requirements. Knowing the basic model would be sufficient, purchasing the Deluxe \$4,700 model would be unreasonable. A prudent person would purchase the basic \$1,200 model.

- Allocable –Costs must be assigned to a project or cost objective in proportion to the benefit received. *Costs allocable to a project may not be shifted to another project to eliminate deficits or other reasons of convenience.*
 - Example: A project involves thirty students, and each student needs one lab set. Purchasing thirty lab sets would be allocable, however, purchasing seventy-five lab sets to be used in other classes would result in an un-allocable cost.
- Consistent – Costs must be treated consistently in estimating, accumulating and reporting costs. *Costs must be treated consistently as a Direct Cost or an Indirect (F&A) Cost.*
 - Example: A typical University employee can expect to be reimbursed \$.485 per mile when traveling to and from conferences. A Principal Investigator needing to attend a conference in Dallas budgets \$.75 per mile. This would be considered inconsistent.
- Allowable – If all three of the above criteria are met and permitted as a direct cost per the terms and conditions of the award and the OMB Circular A-21, Section J, then the cost is considered allowable.
 - Example: A Biology professor buys 50 pounds of cheese and charges it as a direct cost. This would normally be considered unallowable, however, if the Biology project involves observing and documenting the molding stages of cheese, this would be considered an allowable cost for this particular Biology project.

B. SALARY

Typically, the salary section of the budget should include the names and titles of all personnel who will be working on the project, along with the percentage of time each will devote to the project and the salary (or percentage of salary) requested. The Office of Sponsored Programs will verify all salaries through Payroll as well as fringe benefits and indirect costs. Be advised, Clerical and Administrative employees are disallowed on some state and federal agency budgets. These staff classifications will be part of the Indirect (F&A) cost rate that Oral Roberts University will be negotiating.

C. FRINGE BENEFITS

Fringe benefits must be included in all salary requests for ORU employees. Oral Roberts University has created a standardized fringe benefit rate of 27.86%. The Office of Sponsored Programs is available to answer questions pertaining to fringe benefit rates.

D. STIPENDS

The definition of a stipend is as follows:

A stipend is an allowance paid to an individual for participation in a University sponsored educational program or activity. A stipend will be paid to all participants (faculty and teachers included) who attend the program with the sole intent and purpose

of being a student. Should a participant be requested to present or lecture during the program, it must be directly related to the learning experience and maintained as a student function.

Stipends can be paid to participants of a program, workshop, or approved grant activity. Fringe benefits should not be calculated for stipends, and they should not be included in the indirect cost calculations if the negotiated rate is used. If the negotiated rate is not used, stipends should be included in any other indirect cost rate calculation based on a percentage of direct costs. Unless specified in the Request for Proposal (RFP), there is no designated limit on the stipend amount.

E. HONORARIUMS

The definition of an honorarium is as follows:

An honorarium is paid to an individual for professional services of a consulting, artistic or entertainment nature. Generally, the individual should be an authority or recognized expert in the field of endeavor for which retained, and the service should be of a non-recurring nature. To qualify, the individual must not have been on the University payroll at the time the services are provided.

Honorariums are given in return for services by those who are not employees of the University or any other state agency. Fringe benefits should not be calculated for honorariums and they should not be included in the indirect cost calculations if the negotiated rate is used. If the negotiated rate is not used, honorariums should be included in any other indirect cost rate calculation based on a percentage of direct costs.

F. CONSULTANTS

Consultants include any person who is not an ORU employee that will work on the project. Fringe benefits should not be calculated for consultants and they should not be included in the indirect cost calculations if the negotiated rate is used. If the negotiated rate is not used, consultant fees should be included in any other indirect cost rate calculation based on a percentage of direct costs.

Contractual – A contractual payment is made through the University Purchasing System when the individual

- is engaged to complete a specific item or project,*
- considers this type of work as their regular business profession,*
- works for multiple people on a routine basis,*
- is not a current ORU employee, and*
- provides the University with an invoice detailing the item(s) or service(s) rendered*

An invoice from the consultant must be submitted to the Office of Sponsored Programs for review and documentation purposes. This invoice must include the consultant's full name, address, social security number or Federal Entity Identification Number (EIN), a description of the work performed, the number of days and/or hours worked, the hourly or daily rate of services, and the total amount due. See Appendix 5: *Example Invoice*. In addition to the invoice,

include a memo signed by the PI outlining the work performed by the consultant, how the services rendered benefited the project, and why these services were unavailable by ORU.

G. COST SHARING

As a condition of the award, agencies may require ORU to support a portion of the program costs. This is known as “mandatory cost sharing”. A voluntary contribution is not a commitment required by the funding source, but one that is offered by ORU to be in a favorable position to receive the award.

Cost sharing may be in the form of in-kind matching or cash contributions. In-kind contributions represent the value of non-cash contributions provided by the institution or nonfederal third parties.

- Examples of in-kind contributions are donation of advertising space, meeting facilities, non-employee volunteer labor, or performance of services at a reduced cost. All matching and in-kind contributions must be approved and documented through the Office of Sponsored Programs.

Both mandatory and voluntary cost share/matching commitments are considered financial commitments and must be approved by the Office of Sponsored Programs. As previously stated in the Office of Sponsored Programs Policy Statement located in Section 1, the PI is responsible to locate and document sources for all cost sharing, cost matching, and in-kind contributions as well as gaining the appropriate University approvals.

H. MATERIALS AND SUPPLIES

All materials and supplies listed on the budget must be necessary in order to complete the project. This section is not intended for office supplies which are part of the Indirect Cost rate. During special circumstances, some general office supplies may be required. In this case, the budget justification needs to clearly explain the need for the office supplies as they relate to the project.

I. TRAVEL

The travel budget is used for field work, collaborative/professional meetings, and the presentation of materials at conferences. This section should include mileage, airfare, car rentals, tolls, parking expenses, cab fare, hotel, per diem rates (meals) and registration. *See the following page for more details.*

The following table is a tool to help determine specific travel expenses. All expenses must be explained in detail in the budget justification. *When calculating per diem and mileage, please use the University approved rates (as of 1/15/09: Per Diem is \$30 per day {\$6 for breakfast, \$9 for lunch, and \$15 for dinner}; Mileage Reimbursement is \$.55 per mile).* These rates are subject to change. For ORU travel questions, please contact Ruth Miller at extension 7170.

Travel Budget

Purpose of Travel (conference name – if applicable): _____

Travel Location: _____

Travel Dates: _____

Description	Calculations	Totals
Registration Fees	Price of Conference Registration: _____ Price per workshop \$ _____ x _____ workshops	_____ _____
Hotel Costs	\$ _____ per night x _____ night(s)	
Airfare	Roundtrip ticket from and to the Tulsa International Airport	
Cab Fare	\$ _____ per day x _____ day(s)	
Per Diem (meals)	\$30 per day x _____ day(s)	
Mileage	\$.55 per mile x _____ miles Resource to determine mileage from 7777 S. Lewis Ave, Tulsa, OK http://www.mapquest.com	
Tolls	Resource to calculate tolls: http://www.pikepass.com/maps/TollCalc/QueryTollRts1.aspx	
Parking Fees	\$ _____ per day x _____ day(s)	
Rental Car	\$ _____ per day x _____ day(s)	
Total:		_____

J. EQUIPMENT

All equipment purchased through the funding of the grant becomes property of Oral Roberts University. In the event that grant-funded equipment is no longer needed, disposal and/or selling must be approved through the Office of Sponsored Programs due to existing federal regulations. Equipment (other than electronics which must be inventoried by the Information Technology Department) must be inventoried and tagged by the Principal Investigator's department. A list of the inventoried equipment and all tag numbers must be submitted to the OSP. Once the grant funding ends, the maintenance costs and all other subsequent costs will become the responsibility of the department.

SECTION VI – GRANTS VS. GIFTS

A. GUIDELINES FOR DESIGNATION OF GRANTS VERSUS GIFTS

Determination of appropriate classification of funds received into the University is very important. Such classification is important for external reporting requirements, IRS regulations, federal and state law abidance, and to provide assurance that the University is in compliance with the donor/sponsor wishes. The checklist below is intended to serve as a guide for this classification and to ensure consistent treatment for incoming University funds. When there is any doubt as to the classification, please contact the Office of Sponsored Programs (ext.7709) for further guidance. Please keep in mind that the funder/sponsor description of incoming funds as being a gift, donation, sponsored project, or other terminology has no bearing on the University's determination of it being a gift or grant.

Incoming funds are to be considered under the following questions:

	Check yes or no based on each of the following criteria: Does receipt of these funds....	YES	NO
1.	...include agreement(s) to return unused funds?		
2.	...require cost sharing by the University?		
3.	...involve a written agreement such as a contract or cooperative agreement specifying terms and conditions?		
4.	...include release of information restrictions, such as the delay in publishing research results, confidentiality, or approval to release information?		
5.	...involve an exchange whereby Oral Roberts University and the sponsor/donor/funder each give or receive something of value (money, services, usefulness, or general worth)?		
6.	...involve intellectual property, animal or human subjects, radioactive materials, recombinant DNA, or proprietary materials?		
7.	...obligate the faculty member or University to provide technical and/or financial/accountability reports to the sponsor/donor/funder?		
8.	...include restrictions on how the funds can be used beyond very general restrictions? (NOTE: general restriction to an endowed chair college, scholarship fund, school, or faculty member is allowable but specific restriction to a project precludes gift treatment)		
9.	...in the form of a cost-reimbursable relationship?		
10.	...require a delivery of specific goods or services by the University (example: technical assistance & training)?		

11.	...include budget restrictions (example: prior approval for re-budgeting and restrictions on certain budget categories, equipment, fringe benefit, etc.)?		
12.	...come from a response to a posted RFP (Grant Request For Proposals) or published guidelines or through a competitive application process?		
13.	...come for the purposes of research, model project, program development/operation, curriculum development, training, community service, planning or some other specific activity?		
14.	...involve payment of employees (from sponsor funds) through the payroll system?		
15.	...include penalization to the University for nonperformance?		

Results: If the answer is “yes” to any of the above questions, then the funds must be treated as a sponsored project, and therefore must abide by the established Office of Sponsored Programs Policies and Procedures guide.

SECTION VII – MANAGING GRANT FUNDS (POST AWARD)

SECTION VII– MANAGING GRANT FUNDS (POST AWARD)

After the project receives funding, the Office of Sponsored Programs will assist in the facilitation of grant management responsibilities. These responsibilities include administering the grant and assisting the Principal Investigator with the expenditures, reporting, close out, and all other post-award issues. Other services include but are not limited to setting up and maintenance of the accounts, budgets, subcontracts, facilities and administrative costs, as well as the tracking of cost share and matching funds. The OSP also provides reports for funding agencies as well as various departments at ORU.

For a quick overview of the pre-award procedures, please see appendix 16: Post Award Procedure Chart.

The Office of Sponsored Programs post award functions utilize many different forms to properly document and oversee grant activities. These post award forms include the following:

- Office of Sponsored Programs Invoices – Forms used to seek reimbursement from funder (Appendix 5)
- ORU’s Grant Fund Expenditure Request Form – Tracking and documenting expenditures (Appendix 6)
- Time and Effort Report – Tracking and documenting time and effort of an employee (Appendix 9)
- Request for Award Transfer or Relinquishment by ORU – This form is used when a Principal Investigator wishes to leave ORU and relinquish the award and responsibilities or wishes to transfer the award to another university (Appendix 10)
- ORU Budget Transfer Request – Form used to document the reallocation of funds within a budget (Appendix 11)
- Cost Transfer Request Form – Overseeing and documenting expenditures from one project to another (Appendix 12)
- Orientation Calendar – Calendar used during orientation meeting to document important dates such as meetings, reports, evaluations, travel, expenditures, etc. (Appendix 13)
- Grants Management Checklist – Checklist used during orientation meeting to ensure all policies and procedures are discussed (Appendix 14)

A. AWARD NEGOTIATION AND ACCEPTANCE

When the grant proposal has been approved for funding by the funding source, ORU will receive an official award notification. If the award notification is received by the Principal Investigator, the Office of Sponsored Programs should be notified immediately. *Please note: It is important to forward the entire award notification package to the Office of Sponsored Programs including any payments received, acceptance letters to be returned to the funding source, etc. These items will be processed appropriately through established OSP procedures.*

B. BUDGET REVISIONS AND NEGOTIATIONS

The Office of Sponsored Programs will analyze the budget information in all awards and will work with the department and the agencies to clarify any discrepancies. Occasionally, a funding

source determines that it would like to fund a proposal but at an amount different than what was requested in the proposal. In such cases, the funding source will often contact the applicant and request a revised budget. ORU's Office of Sponsored Programs will assist in revising budgets and negotiating the additional and/or new terms and conditions.

C. ORIENTATION MEETING

After a project receives funding, the Principal Investigator will receive an official notification of award letter from the Office of Sponsored Programs. An orientation meeting will be set between the Principal Investigator, any other relevant grant-related staff and the OSP. At this time, the team will review the Office of Sponsored Programs' *Orientation Calendar* which details important dates to be remembered such as meetings, report deadlines, expenditure timelines, and travel. See Appendix 13: *Orientation Calendar*.

During this meeting, the Principal Investigator will be trained in proper documentation procedures through the submission of forms such as the *Cost Transfer Request Form* and *ORU's Grant Fund Expenditure Request Form*.

This meeting will also review procedures, funding source regulations, restrictions, guidelines, and documentation processes. To ensure all policies and procedures are reviewed during the meeting, the *Sponsored Programs Orientation Checklist* will be reviewed and signed by the Principal Investigator, OSP, and any other relevant grant-related staff attending the meeting. See Appendix 14: *Grants Management Checklist*.

D. EXPENDITURES

The Office of Sponsored Programs will collaborate with the Accounting Department to create a restricted account for the grant funds. These restricted accounts are time-sensitive, reportable, and subject to audits. The Accounting Department will assign a new cost center number to each restricted grant fund. The restricted cost center numbers for grant funds are numbered between 250XXX and 258XXX.

In order to properly track all funds and document all activities, each grant will be set on a one year term (unless stated differently in the award letter). Each year, the grant will be assigned a new cost center number to track the new year's funds. It is expected that all grant funds will be spent in its entirety throughout the one year term. This may be successfully accomplished by tracking the grant's burn rate. A grant's burn rate is the speed in which grant funds are used throughout the grant's time period.

The fund representing the award is established in accordance with the approved budget and sponsor terms and conditions. The approved budget is then created using account codes defined by ORU. The Principal Investigator will be notified by the OSP once the account is established and funds are available.

Before any expenditure may be charged, the Principal Investigator must receive prior approval through the Office of Sponsored Programs. The *ORU Grant Fund Expenditure Request Form* must be completed and returned to the OSP for approval. A signed copy of the approved *ORU Grant Fund Expenditure Request Form* will be returned to the Principal

Investigator. At that time, the expenditure may be processed. See Appendix 6: *ORU Grant Fund Expenditure Request Form*. This form is also available online.

All approved and signed *ORU Expenditure Request Forms* must accompany the purchasing forms before the purchasing process can be completed. These purchasing forms include Purchase Orders, Expense Employee Vouchers, Travel Advances, Additional Compensation Forms, as well as any other internal forms used for purchases or expenditures. **Departmental credit cards are not to be used for grant expenses unless prior approval is granted through the Office of Sponsored Programs.**

When the expense is being purchased through ORU's I-Purchasing system, please ensure the *ORU Grant Fund Expenditure Request Form* is completed and returned to the OSP for prior approval. Once the form is signed and returned to the Principal Investigator, the I-Purchasing request may be submitted, but the following statement must be placed on the comments line: "See Grant Fund Expenditure Request Form". The I-Purchasing request will then be processed as a standard I-Purchasing item.

It is the responsibility of the PI and the recipient department to ensure that expenditures are allowable and appropriate, however, the OSP will confirm that the expense is consistent with the terms and conditions of the award as well as the OMB Circular A-21. All appropriate documentation and justification of the expenditure will be filed by the OSP.

All expenditure requests must be made no later than 90 days prior to the grant ending.

Ninety days has emerged as the standard used by government and business auditors to determine whether costs are reasonably assigned to their proper account and function. Expenditures occurring after the project end date cannot be charged to the project unless a continuation and renewal process has been approved.

E. TRAVEL

Several items must be considered and reviewed when traveling on sponsored projects. This is especially true for federal funds. For example, United States flag air carriers must be used for travel on federal awards without consideration of cost, convenience, or personal preference. Coach or economy class must be used in all cases.

Another item to consider is foreign travel. Depending on the sponsor and/or type of award (grant vs. contract), foreign travel or changes to approved foreign travel may be required. The terms and conditions of the award should be reviewed before undertaking foreign travel.

Travel is considered an expense and must go through the proper expenditure request procedures. All travel expenses must be pre-approved through the Office of Sponsored Programs using the *ORU Grant Fund Expenditure Request Form* and the *ORU Requisition for Travel and/or Travel Advance* form. These forms must be completed, signed and returned (together) to the Office of Sponsored Programs for review. Once approved, the OSP will forward the forms to ORU's Accounting Department. Once approved by Accounting, the money will be available (according to the grant budget) for travel, lodging, meals, transportation, tolls/parking, etc. See Appendix 7: *ORU Requisition for Travel and/or Travel Advance*. This form is also available online.

To ensure proper documentation, justification, and reimbursement, all original receipts and an *Employee Expense Reimbursement Voucher* (EEV) must be submitted to the Office of Sponsored Programs. The EEV and receipts will be reviewed and compared to the grant's terms and budget. If the travel expenses cost more than the amount approved on the *ORU Requisition for Travel and/or Travel Advance*, an additional *ORU Grant Fund Expenditure Request Form* must be submitted to the Office of Sponsored Program for review and approval. The *ORU Grant Fund Expenditure Request Form* should fully explain the additional funds needed for the trip and all original receipts must be attached to the form.

Receipts must match the grant's exact terms and budget for reimbursement approval. Once approved through the Office of Sponsored Programs, the OSP will forward the original receipts and approved EEV to ORU's Accounting Department for further processing. Copies will be filed in the OSP. See Appendix 8: *Employee Expense Reimbursement Voucher*. This form is also available online.

F. SALARIES/EFFORT REPORTING

Effort Reporting is an after-the-fact method of accounting for the effort of an employee, whose normal salary was paid in whole or part by grant funds, or cost shared on a sponsored account. One of the major subjects addressed by the regulations found in the OMB Circular A-21, mandated by the Office of Management and Budget, is verification that the salaries charged are consistent with the effort expended. The OMB Circular A-21 requires measuring in "percentage of effort," with 100% effort being paid by "regular base salary."

The OMB Circular A-21 requires that salaries paid to nine-month faculty members for summer work must not exceed his or her regular monthly academic year salary. A faculty member may only request up to three months of salary during the summer (equal to three-ninths of his or her regular base salary) on any sponsored project. The National Science Foundation is the only Federal agency that limits summer salary for faculty members on academic-year appointments to no more than two-ninths of their regular academic year salary, for example, only two months at 100% effort. Wages for non-faculty must be dispersed to projects based on the actual percentage of effort committed to the project. Wages must be paid as part of the base salary, not as overtime, unless an employee is nonexempt. Paying exempt employees overtime from sponsored projects violates section J.10.d of the OMB Circular A-21.

Oral Roberts University Time and Effort Reports

All grant-funded personnel must thoroughly document all time and effort reported. All project staff being paid or reimbursed for his or her time must submit a monthly *Oral Roberts University Time and Effort Report* to the Office of Sponsored Programs. The *Oral Roberts University Time and Effort Report* details a list of all time and effort spent on the project, the day in which it was spent, and a description of the activity. This form was created as an Excel spreadsheet and will automatically calculate the percentage of time and effort spent on the project. See Appendix 9: *Oral Roberts University Time and Effort Report*.

These monthly reports must be printed, signed and submitted within the first week of the month following the work completed. The employee, Principal Investigator, and the Principal Investigator's Supervisor will each be required to sign the hard copy of the completed report before submitting it to the Office of Sponsored Programs. Time and Effort reports must be

submitted within the given deadlines in order to ensure timely disbursement of indirect costs. Failure to submit these reports could result in grant awards entering non-compliance, suspension of grant funds, and/or termination of grant contracts.

Time and Effort Reports are different than time sheets. Copies of all time sheets should be forwarded to the Office of Sponsored Programs while the originals should be directed to the Payroll Department. The Payroll Department will be able to automatically withdraw salaries from the restricted grant cost centers based on the budgetary information provided to the Accounting Department as well as the time sheets submitted.

G. CHANGE IN SCOPE OF WORK AND PRINCIPAL INVESTIGATOR STATUS

Once a project is funded, a change to the scope of work usually requires the funding source's approval. The Principal Investigator should contact the Office of Sponsored Programs as soon as possible once the changes in the scope of work for the project are determined. The OSP will work closely with the Principal Investigator to prepare the appropriate documents and submit the documents to the funding source on his or her behalf.

Once the Office of Sponsored Programs has received notification from the funding source that the change has been accepted, a copy of the notification will be forwarded to the Principal Investigator. The Principal Investigator is not allowed to implement any changes to the project until official approval has been received.

When a Principal Investigator plans to take a sabbatical, a leave of absence, or terminates his or her employment with Oral Roberts University, the Office of Sponsored Programs must be notified immediately. The OSP will take appropriate actions to immediately notify the funding source of the changes. Funding source notification and approval is required to retain the award and appoint a new Principal Investigator.

H. AWARD TRANSFERS OR RELINQUISHMENTS

The Office of Sponsored Programs will assist in transferring grants from other institutions to ORU as well as transferring grants from ORU to other institutions. The OSP will also assist in the relinquishment of awards and responsibilities from the Principal Investigator if the PI is leaving ORU. In all cases, it is recommended that a PI and his or her departmental administrator consult with the OSP at least 90 days prior to the beginning of the spending needs at the new location.

Whether the Principal Investigator is leaving Oral Roberts University and wishes to relinquish the award and responsibilities or the Principal Investigator is leaving ORU and wishes to transfer the award to another institution, the *Request for Award Transfer or Relinquishment by ORU* form must be submitted to the Office of Sponsored Programs immediately. If a transfer of award is being requested, this form, the award's terms and conditions and all budgetary information will be thoroughly reviewed by University Administration. Submitting the form does not automatically approve the transfer; the final decision is at the discretion of the Award Committee which is comprised of ORU's Chief Financial Officer, Controller, Director of Sponsored Programs, and Post Awards Specialist. The committee may decide not to permit relinquishment of either a proposal or an award and instead decide that it is in the best interest of ORU to

propose an alternative Principal Investigator to the funding source for the project. See Appendix 10: *Request for Award Transfer or Relinquishment by ORU*. This form is also available online.

If an award is to be transferred to another university, sponsors generally expect the equipment purchased under an existing award to be transferred with the award to the Principal Investigator's new institution. This expectation extends only to items meeting ORU's capital equipment threshold (\$2,000 or more per item, useful life of 1 year or more) as well as items which were fully-funded by the sponsor on the current award. Items purchased on the project that do not meet the definition of "equipment" (example: many computers, small pieces of equipment), or are co-funded by ORU, or were purchased on earlier projects are retained by ORU unless approval is otherwise granted by the Department Dean.

I. COST TRANSFERS

A cost transfer is a transfer of expenditures from one project to another project. **All cost transfer requests must be submitted on an *ORU Cost Transfer Request Form* (with the original signatures) and routed through the Office of Sponsored Programs for prior approval.** The cost transfer must be accompanied by a detailed justification that explains the reason for the transfer of costs, as well as a copy of the original documentation for each charge. An explanation of "to correct error" or "to transfer to correct project" will not be sufficient. All cost transfers should be made within 60 days of the original charge. *The transfer of a cost from one project to another is often the subject of federal audit scrutiny and, therefore, should be kept to a minimum and processed in a timely manner.*

To reinforce ORU's commitment to compliance with federal guidelines, cost transfers between fiscal years will not be allowed on contract and grant accounts without adequate documentation to support such transfers for audit purposes. Cost transfers will not be approved for charges made after the end of a grant. See Appendix 12: *ORU Cost Transfer Request Form*. This form is also available online.

J. BUDGET TRANSFERS

In some instances, it may be necessary to reallocate funds within a budget. This does not allow for moving money from one project to another or from one cost center to another. These transfers occur within a budget from one object segment to another.

- Example: A budget allows for \$5,000 in equipment, \$3,000 in operating expenses, and \$2,000 in travel. The award's terms state that the funding source will allow up to a 25% total budget amount for transfers. The University needs to move \$200 from operating expenses to travel expenses. In most cases, this would be allowable and performed once approved through the Office of Sponsored Programs.

When a budget transfer is necessary, the Office of Sponsored Programs must be notified. The OSP will work with the PI to review the budget, expenditures, and the award's terms and conditions. If approved, the OSP will submit an *ORU Budget Transfer Request* form to the Accounting Department for review and processing. See Appendix 11: *ORU Budget Transfer Request*.

K. REPORTS AND INVOICES

ORU receives contract and grant funds from both federal and non-federal agencies. Specific reports, claims, and billings are required by each funding source and are defined in the award agreement.

Grant reports may include both narrative and budget components and serve the purpose of informing the grant-maker of progress toward the goals and objectives outlined in the proposal. Reports can also serve as a formative evaluation tool to help the Principal Investigator make adjustments to project methodology or program activities.

Reporting consistently and in a timely manner is vital in establishing credibility and attracting future support. Non-compliance with federal regulations and delinquency in submitting federal grant reports jeopardizes the University's ability to compete for future funds and can lead to severe penalties such as fines, criminal charges, and time spent in prison.

The Office of Sponsored Programs works closely with the entire grant team as well as the funding source to ensure that consistent and timely reporting is accomplished. Principal Investigators may be required to submit narrative reports to the Office of Sponsored Programs for review. These narrative reports should be sent to the OSP no later than two weeks prior to the funding source's deadline. Once reviewed and documented, the OSP will submit the reports to the awarding source.

Finances

The Office of Sponsored Programs will assist in billing/invoicing agencies as well as collecting funds once the agencies have been billed. After an invoice has aged for 90 days, the Office of Sponsored Programs will assist in contacting the funding source regarding the delinquent payment. Contacts including letters, duplicate billings, phone calls, and faxes may be made until the account is paid.

L. SUB-RECIPIENTS

Subaward, subcontract, subgrant, and consortium agreement all indicate a partnership. Contractual service, vendor agreements, and procurement contracts all indicate a buyer-seller relationship. According to the Federal OMB Circular A-133, all entities receiving federal grants or contracts are required to be monitored. If ORU issues a sub-recipient agreement under a federal award, ORU is required to monitor the sub-recipient to assure compliance with federal regulations. State Board of Accounts auditors, as part of the Circular A-133 review, will annually test ORU's compliance with federal laws requiring monitoring of sub-recipients.

Once a subaward is issued, several parties share the monitoring responsibility. The sub-recipient submits invoices directly to ORU's Office of Sponsored Programs. After an initial review, the OSP forwards the invoice to the Principal Investigator/Department for approval.

Before the invoice is approved by the Principal Investigator, it should be reviewed to ensure that charges are correct and allowable for the billing period in question. If the Principal Investigator does not agree with any of the charges, the invoice should not be approved and the sub-recipient should be notified.

Invoices should only be approved if the work is satisfactory to the Principal Investigator. If the Principal Investigator approves the charges on the invoice, a signature is required with the invoice and should be returned to the Office of Sponsored Programs. If the OSP agrees with the charges, a signature is required on the invoice and a copy is sent to the Accounting Department. The Accounting Department will mail the sub-recipient a check and notify the Office of Sponsored Programs. The Office of Sponsored Programs will document all of the appropriate information obtained from the Accounting Department.

SECTION VIII – CLOSE-OUT PROCEDURES

SECTION VIII - CLOSE-OUT PROCEDURES

A. NO-COST EXTENSION

Some projects may require a no-cost time extension to be requested by the University. A no-cost extension is when a funding source gives additional time beyond the expiration date to the principal investigator to finish a project.

The Principal Investigator should review his or her program at 90 days prior to the end date of the final project period to assess if a no-cost extension will be required to complete the project objectives. If the end of an award is approaching and additional time is needed to complete the project, the Office of Sponsored Programs should be notified for assistance. Agencies will often approve a no-cost extension for 6 or 12 months as long as the written request is placed 10 days prior to the end of the grant period. However, federal agencies have differing requirements for one-time extensions. Some agencies request electronic filing while others prefer mailed requests. Requests should state the reason for additional time on the project and the desired date of completion. All extension requests are to be countersigned by the Office of Sponsored Programs before submission.

When a response is received from the funding source, a copy will be sent to the Principal Investigator as well as the Accounting Department. The original letter will be filed in the OSP.

B. TIMELINE

It is imperative that the Office of Sponsored Programs submit all final reports within the allowable time frame following the grant expiration to ensure the timely collection of funds due to ORU under the terms of the award. The OSP strives to close each account as quickly as possible following final receipt of funds from the agency to reduce the likelihood of further expenses being charged to the grant. While many agencies will allow up to 90 days from the expiration date to close out an account, some agencies require the submission of final claims within 5 to 60 days after expiration.

Ninety Days

Ninety days prior to the closing of the grant, the Office of Sponsored Programs will send the Principal Investigator a *Notification of Close-Out Letter*. All *Expenditure Requests Forms* for supplies must be submitted no later than 90 days prior to the grant end date.

Sixty Days

Sixty days prior to the closing of the grant, the Office of Sponsored Programs will review the remaining budget, expenses, inventory purchased, and the project itself. All final cost transfers should be made at this time. The Office of Sponsored Programs will also review the encumbrances such as payroll, purchasing, travel, etc. and take action to ensure that charges can be made against the account no later than 30 days after the expiration. Indirect Costs will be evaluated at this time as well. During this time, departmental inventory reports and IT inventory reports must be submitted to the Office of Sponsored Programs for review and filing.

Sixty Days: Submitting IT Inventory and Tagging Reports

The inventory process is performed through ORU's Information Technology (IT) Department. When technological equipment is delivered to ORU, the IT Department must be notified immediately to ensure proper tagging and inventory procedures are followed. The IT Department gives the equipment a bar code and then keys the information into the IT inventory system.

The IT Department's inventory system houses the following information for each piece of equipment:

- Bar code number assigned to the equipment
- Status of the equipment (new or used)
- Individual assigned to the equipment
- Location of the equipment (Room XXX)
- Department assigned to the equipment
- Model number
- Model type (e.g.: computer, monitor, copier, printer, etc.)
- Personnel (who will be using the equipment – faculty, staff, students, etc.)
- Manufacturer (e.g.: Dell, HP, Hitachi, etc.)
- Serial number
- Date the equipment was received
- Description – equipment is to be used for XXXX
- Placement Date – the day the equipment was placed in Room XXX

The IT Department is able to print reports through the inventory system. An inventory report of all equipment purchased through grant funds must be performed and submitted to the Office of Sponsored Programs every two years.

Sixty days prior to the closing of the grant, the Principal Investigator is required to obtain reports from the IT Department which detail the tagging and inventory of all equipment purchased through the funding of the grant.

All equipment purchased through the funding of the grant becomes property of the University. Maintenance costs and all other subsequent costs will become the responsibility of the department.

Thirty Days

Thirty days prior to the closing of the grant, a meeting will be held between the Office of Sponsored Programs and the Principal Investigator. The purpose of this meeting is to compare and sign off on all financial and narrative reports. The Grants Management Checklist, a checklist given to the Principal Investigator during the Orientation Meeting which details deadlines, reports, and funding source requirements, will be reviewed and signed. Cost Sharing and Effort Reports will be verified as well.

Thirty days prior to the closing of the grant, the Principal Investigator is required to submit all narrative reports which may include project evaluations, products produced, publications, and deliverables which may be required in the final report.

Any grant expenses charged after the expiration of the grant project period and not included in the final report/billing must be covered by departmental funds. The Principal Investigator's department is responsible for any overdraft incurred on the contract or grant account. The Office of Sponsored Programs will notify the department of any overdrafts through a final invoice.

Following the Grant's End Date

Many sponsors will not remit final payment until the final narrative and financial reports have been received and accepted. The Office of Sponsored Programs will review final narrative reports for all grants to ensure that they meet funding source requirements. Faculty are expected to address the objectives of the original proposal and to report the results of the project evaluation in the final report. The Office of Sponsored Programs will review all reports and deliverables submitted by the Principal Investigator before submitting to the funding source.

Once the final payment has been received and posted, the account should be zero. The total income received should match the total expenditures. At this time, the Office of Sponsored Programs will request the account be marked as "closed" to ensure that no further transactions can be applied. All files will be archived for a period of seven years.

**SECTION IX –
OFFICE OF SPONSORED PROGRAMS
CONCLUSION**

SECTION IX – CONCLUSION

Seeking grant money can be time-consuming and sometimes frustrating. Major elements involved in successful grant writing include solid advance planning and preparation. It takes time to coordinate the planning and research, organize, write and package the proposal, submit the proposal to the funder, and follow-up. From start to finish, the Office of Sponsored Programs is available to help with all areas of the grant process.

Providing resources, guidance, training, and expertise in proposal development and grant management is an everyday goal for the Office of Sponsored Programs. The OSP's staff is dedicated to ORU's faculty, staff, and students. The staff is trained to find solutions to unusual problems, answer questions, and work with Principal Investigators to follow existing University policies and procedures that apply to sponsored project activities.

**Please contact the Office of Sponsored Programs for further assistance at
918-495-7709.**

**SECTION X –
OFFICE OF SPONSORED PROGRAMS
GLOSSARY**

SECTION X – SPONSORED PROGRAMS GLOSSARY

Many of the following terms are commonly used during the grant writing and grant administration processes.

A-21 Cost Principles for Educational Institutions: A circular published by the federal Office of Management and Budget (OMB) that establishes the principles for determining the costs applicable to grants, contracts, and other government agreements with educational institutions (also known as Sponsored Projects).

AAALAC: American Association for the Accreditation of Lab Animal Care

AFOSR: Air Force Office of Scientific Research (DOD)

AHA: American Heart Association

AID: Agency for International Development

Allocable Costs: Those allowable costs that actually benefit the grant or contract to which they are being charged.

Allowable Costs: Those categories of costs that can be charged to a grant, such as salaries and equipment. Certain types of costs, such as the cost of alcoholic beverages are not allowable and may not be charged to a contract or grant.

AMA: American Medical Association

ASPR: Armed Services Procurement Regulations

Audit: A formal examination of an organization's or individual's accounts or financial situation. An audit may also include examination of compliance with applicable terms, laws, and regulations.

AUTM: Association of University Technology Managers

Award: Funds that have been obligated by a funding agency for a particular project.

Broad Agency Announcement (BAA): An announcement of a federal agency's general research interests that invites proposals and specifies the general terms and conditions under which an award may be made.

Budget: The detailed statement outlining estimated project costs to support work under a grant or contract. (See also rebudget.)

Budget Adjustment: The act of amending the budget by moving funds from one category or line item to another.

Budget Period: The interval of time, usually twelve months, into which the project period is divided for budgetary and funding purposes.

Burn Rate: The rate at which the grant funds are spent throughout the budget period.

CAS: Cost Accounting Standards

CDC: Centers for Disease Control and Prevention

CFDA: Catalog of Federal Domestic Assistance

CFR: Code of Federal Regulations

Challenge Grant: A grant that provides monies in response to monies from other sources, usually according to a formula. A challenge grant may, for example, offer two dollars for every one that is obtained from a fund drive. The grant usually has a fixed upper limit, and may have a challenge minimum below which no grant will be made. This form of grant is fairly common in the arts, humanities, and some other fields, but is less common in the sciences. A challenge grant differs from a matching grant in at least one important aspect: the amount of money that the recipient organization realizes from a challenge grant may vary widely, depending upon how successful that organization is in meeting the challenge. Matching grants usually award a clearly defined amount and require that a specified sum be obtained before any award is made.

Close Out: The act of completing all internal procedures and sponsor requirements to terminate or complete a research project.

COGR: Council on Governmental Relations

Competing Proposals: Proposals that are submitted for the first time or unfunded proposals that are resubmitted; either must compete for research funds. Ongoing projects must compete again if the term of the original award has expired.

Consortium Agreement: Group of collaborative investigators/institutions; arrangements can be formalized with specified terms and conditions.

Continuation Project (Non-Competing): Applicable to grants and cooperative agreements only. A project approved for multiple-year funding, although funds are typically committed only one year at a time. At the end of the initial budget period, progress on the project is assessed. If satisfactory, an award is made for the next budget period, subject to the availability of funds. Continuation projects do not compete with new project proposals and are not subjected to peer review beyond the initial project approval.

Contract: A mechanism for procurement of a product or service with specific obligations for both sponsor and recipient. Typically, a research topic and the methods for conducting the research are specified in detail by the sponsor, although some sponsors award contracts in response to unsolicited proposals.

Contract/Grant Officer: A sponsor's designated individual who is officially responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the business officer of the grantee/contractor organization, the grant/contract officer is responsible for all business management matters associated with the review, negotiation, award, and administration of a grant or contract and interprets the associated administration policies, regulations, and provisions. (For definition of scientific officer, see Program/Project Officer.)

Cooperative Agreement: An award in which the sponsor's staff may be actively involved in proposal preparation, and anticipates having substantial involvement in research activities once the award has been made.

COS: Community of Science. A web server containing information about scientific expertise, funded scientific research, and funding opportunities for research.

Cost Accounting Standards (CAS): Federally mandated accounting standards intended to ensure uniformity in budgeting and spending funds.

Cost-Reimbursement Type Contract/Grant: A contract/grant for which the sponsor pays for the full costs incurred in the conduct of the work up to an agreed-upon amount.

Cost-Sharing: A general term, used as a noun or adjective, that can describe virtually any type of arrangement in which more than one party supports research, equipment acquisition, demonstration projects, programs, and/or institutions. Example: A university receives a grant for a project estimated to have a total cost of \$100,000. The sponsor agrees to pay 75% (\$75,000) and the university agrees to pay 25% (\$25,000). The \$25,000 is the cost-sharing component.

CRADA or CRDA: Cooperative Research and Development Agreement

CSR: Center for Scientific Review (National Institutes of Health)

DAR: Defense Acquisition Regulations. The source regulations for research projects sponsored by the Department of Defense.

DARPA: Defense Advanced Research Projects Agency (DOD)

DCAA: Defense Contract Audit Agency

Defense Acquisition Regulations (DAR): The source regulations for research projects sponsored by the Department of Defense.

Deficit: Expenditures exceed funds available.

DFARS: Defense Federal Acquisition Regulation Supplement

DHHS: Department of Health and Human Services

Direct Costs: Clearly identifiable costs related to a specific project. General categories of direct costs include, but are not limited to, salaries and wages, fringe benefits, supplies, contractual services, travel and communication, equipment, and computer use.

DOD: Department of Defense (includes Air Force, Army, ARPA, and Navy)

DOE: Department of Energy

DOED: Department of Education

DOI: Department of Interior

DOT: Department of Transportation

EDISON: Interagency Extramural Invention Information Management System

Electronic Research Administration (ERA): Conducting research administration by utilizing electronic resources such as the Internet, the World Wide Web, form templates, databases, and other electronic tools. (For more information, link to NCURA.)

Encumbrance: Funds that have been set aside or "claimed" for projected expenses pending actual expenditure of the funds.

Endowment: A fund usually in the form of an income-generating investment, established to provide long-term support for faculty/research positions (e.g., endowed chair).

EPA: Environmental Protection Agency

Expiration Date: The date signifying the end of the performance period, as indicated on the Notice of Grant Award.

Extension: An additional period of time given by the sponsor to an organization for the completion of work on an approved grant or contract. An extension allows previously allocated funds to be spent after the original expiration date.

FAA: Federal Aviation Administration

Facilities and Administrative (F&A) Costs: Costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. F&A costs are synonymous with Indirect Costs.

FAR: Federal Acquisition Regulations

FDA: Food and Drug Administration

FDP: Federal Demonstration Partnership

Federal Financial Assistance Management Improvement Act (FFAMIA): Enacted in 1999, this federal law is intended to make it easier for state, local, and tribal governments and nonprofit organizations to apply for and report on financial assistance. The Act requires federal agencies to create a common system (Federal Commons) for electronic processing of all grant programs.

FEDIX: A free on-line information retrieval service serving select federal agencies for on-line searches.

Final Report: The final technical or financial report required by the sponsor to complete a research project.

FirstGov: FirstGov is a public-private partnership led by a cross-agency board and administered by the Office of FirstGov in the General Services Administration's Office of Government-wide Policy. Launched in September 2000, it is the only official U.S. Government portal to 47 million pages of government information, services, and online transactions. The site offers a search engine that searches every word of every U.S. government document. FirstGov.gov also features a topical index, online transactions, links to state and local government, options to contact the government, and other tools.

Fiscal Year (FY): Any twelve-month period for which annual accounts are kept (at ORU, May 1 through April 30).

Fixed-Price (FP) Contract/Grant: A contract/grant for which one party pays the other party a predetermined price, regardless of actual costs, for services rendered. Quite often this is a fee-for-service agreement.

FOIA: Freedom of Information Act

Fringe Benefits: Employee benefits paid by the employer (e.g., FICA, Worker's Compensation, Withholding Tax, Insurance, etc.).

Funding Cycle: Range of time during which proposals are accepted, reviewed, and funds are awarded. If a sponsor has standing proposal review committees (or boards) that meet at specified times during the year, application deadlines are set to correspond with those meetings. Some sponsors hold late proposals to be considered in the next funding cycle (e.g. National Science Foundation's Target Dates).

GPG: Grant Proposal Guide for the National Science Foundation.

Grant: A type of financial assistance awarded to an organization for the conduct of research or other program as specified in an approved proposal. A grant, as opposed to a cooperative agreement, is used whenever the awarding office anticipates no substantial programmatic involvement with the recipient during the performance of the activities.

Grant/Contract Officer: A sponsor's designated individual who is officially responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the business officer of the grantee/contractor organization, the grant/contract officer is responsible for all business management matters associated with the

review, negotiation, award, and administration of a grant or contract and interprets the associated administration policies, regulations, and provisions. (For definition of scientific officer, see Program/Project Officer.)

GSA: General Services Administration

IFB: Invitation for Bid

Illinois Researcher Information Service (IRIS): An on-line search system available by subscription for research opportunities developed by the University of Illinois.

In-Kind: Contributions or assistance in a form other than money. Equipment, materials, or services of recognized value that are offered in lieu of cash.

Incremental Funding: A method of funding contracts that provides specific spending limits below the total estimated costs. These limits may be exceeded only at the contractor's own risk. Each increment is, in essence, a funding action.

Indirect Cost Rate: The rate, expressed as a percentage of a base amount (MTDC), established by negotiation with the cognizant federal agency on the basis of the institution's projected costs for the year and distributed as prescribed in OMB Circular A-21.

Indirect Costs (IDC): Costs related to expenses incurred in conducting or supporting research or other externally-funded activities but not directly attributable to a specific project. General categories of indirect costs include general administration (accounting, payroll, purchasing, etc.), sponsored project administration, plant operation and maintenance, library expenses, departmental administration expenses, depreciation or use allowance for buildings and equipment, and student administration and services. (See also Facilities and Administrative Costs.)

Investigator-Initiated Proposal: A proposal submitted to a sponsor that is not in response to an RFP, RFA, or a specific program announcement.

Invitation for Bid (IFB): A solicitation issued to prospective bidders. An IFB describes what is required and how the bidders will be evaluated. Award is based on the lowest bid. Negotiations are not conducted.

ISRC: Independent Substantive Review Committee

Key Personnel: The personnel considered to be of primary importance to the successful conduct of a research project. The term usually applies to the senior members of the project staff.

Limitation of Cost (LOC): A mandatory clause for cost-reimbursement type contracts. Under the clause, the sponsor is not obligated to reimburse the contractor for costs in excess of the stated amount. The contractor, however, is not obligated to continue performance once expenses reach the stated amount.

Matching Grant: A grant that requires a specified portion of the cost of a supported item of equipment or project be obtained from other sources. The required match may be more or less than the amount of the grant. Some matching grants require that the additional funds be obtained from sources outside the recipient organization. Many matching grants are paid in installments, the payments coinciding with the attainment of pre-specified levels of additional funding. Matching grants are very common in the sciences, especially for equipment. They are standard practice in some government agencies.

Misconduct in Science: Fabrication, plagiarism, or other practices that seriously deviate from those that are commonly accepted within the scientific community for proposing, conducting, or reporting research. It does not include honest errors or honest differences in interpretations or judgments of data.

Mission: A sponsor's stated purpose, which is designed to address a specified set of problems. Almost all federal research agencies are designated as mission agencies.

Modification: An award document that modifies any aspect of an existing award. Example: Carryover approvals, adding or deleting special terms and conditions, changes in funding levels (including NSF's Research Experience for Undergraduates, NIH's Minority Supplement, DOD's ASSERT Programs), administrative changes initiated by the agency, extensions that include changes in terms, change of principal investigator, etc.

NACUBO: National Association of College and University Business Officers

NAS: National Academy of Sciences

NASA: National Aeronautics and Space Administration

NCI: National Cancer Institute (NIH)

NCRR: National Center for Research Resources (NIH)

NCURA: National Council of University Research Administrators

NEA: National Endowment for the Arts

NEH: National Endowment for the Humanities

NEI: National Eye Institute (NIH)

New and Competing Proposals: Proposals that are submitted for the first time or ongoing projects that must re-compete for funding prior to expiration of the original award.

New Award: An award not previously awarded or a renewal or continuation award treated as a new award by the sponsor and given a new agency number.

NHGRI: National Human Genome Research Institute (NIH)

NHLBI: National Heart, Lung, and Blood Institute (NIH)

NIA: National Institute on Aging (NIH)

NIAAA: National Institute on Alcohol Abuse and Alcoholism (NIH)

NIAID: National Institute of Allergy and Infectious Diseases (NIH)

NIAMS: National Institute of Arthritis and Musculoskeletal and Skin Diseases (NIH)

NICHHD: National Institute of Child Health and Human Development (NIH)

NIDA: National Institute on Drug Abuse (NIH)

NIDCD: National Institute on Deafness and other Communication Disorders (NIH)

NIDDK: National Institute of Diabetes and Digestive and Kidney Diseases (NIH)

NIDR: National Institute of Dental Research (NIH)

NIEHS: National Institute of Environmental Health Sciences (NIH)

NIGMS: National Institute of General Medical Sciences (NIH)

NIH: National Institutes of Health

NIMH: National Institute of Mental Health (NIH)

NINDS: National Institute of Neurological Disorders and Stroke (NIH)

NINR: National Institute for Nursing Research (NIH)

NLM: National Library of Medicine

No Cost Time Extension: An extension of the period of performance beyond the expiration date to allow the principal investigator to finish a project. Usually, no additional costs are provided.

Notice of Grant Award: The legally binding document that serves as a notification to the recipient and others that a grant or cooperative agreement has been made; contains or references all terms of the award; and documents the obligation of funds.

NPR: National Performance Review. The University of North Texas Libraries and the U.S. Government Printing Office, in a Federal Depository Library Program partnership, established this site to provide permanent public access to the publications of Vice President Gore's National Partnership for Reinventing Government (NPR) which officially closed on January 19, 2001. This site exists exactly as it did when the NPR closed.

NSF: National Science Foundation

OFPP: Office of Federal Procurement Policy

OMB: Office of Management and Budget

OMB Circulars: Regulatory circulars issued by the Office of Management & Budget (OMB).

ONR: Office of Naval Research

OPRR: Office for Protection from Research Risks (DHHS)

PHS: Public Health Service

PHS 2590: Application for Continuation of a PHS Grant (NIH)

PHS 398: Application Form for a PHS Grant (NIH)

PI: Principal Investigator

PRDA: Program Research and Development Announcement

Pre-Proposal: A brief description, usually 2-10 pages, of research plans and an estimated budget that is sometimes submitted to determine the interest of a particular sponsor prior to submission of a formal proposal. Also termed Preliminary Proposal.

Principal Investigator: The individual responsible for the conduct of research or other activity described in a proposal for an award.

Prior Approval: The requirement for written documentation of permission to use project funds for purposes not in the approved budget, or to change aspects of the program from those originally planned and approve.

Priority Score: A score derived from the rating given a research proposal by each member on a review committee. It is used to help determine which approved proposals will be granted awards, based on funds available.

Program Announcement: Describes existence of a research opportunity. It may describe new or expanded interest in a particular extramural program or be a reminder of a continuing interest in an extramural program.

Program/Project Officer: A sponsor's designated individual officially responsible for the technical, scientific, or programmatic aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the principal investigator/project director of the grantee/contractor organization, the program/project officer deals with the grantee/contractor organization staff to assure programmatic progress. (For definition of business officer, see Grant/Contract Officer.)

Progress Report: Periodic, scheduled reports required by the sponsor summarizing research progress to date. Technical, fiscal, and invention reports may be included.

Project Period (PP): The total time for which support of a project has been programmatically approved. A project period may consist of one or more budget periods. (See also Budget Period.)

Proposal: An application for funding that contains all information necessary to describe project plans, staff capabilities, and funds requested. Formal proposals are officially approved and submitted by an organization in the name of a principal investigator.

Rebudget: The act of amending the budget by moving funds from one category or line item to another. (See also Budget Adjustment.)

Regulations or Regs: The contractual rules and procedures governing sponsored research projects.

Renewal: Applicable to grants and cooperative agreements only. A competitively reviewed proposal requesting additional funds extending the scope of work beyond the current project period.

Request for Applications (RFA): Announcements that indicate the availability of funds for a topic of specific interest to a sponsor. Proposals submitted in response to RFAs generally result in the award of a grant. Specific grant announcements may be published in the Federal Register and/or specific sponsor publications. (See also Broad Agency Announcements.)

Request for Proposals (RFP): Announcements that specify a topic of research, methods to be used, product to be delivered, and appropriate applicants sought. Proposals submitted in response to RFPs generally result in the award of a contract. Notices of federal RFPs are published in the Commerce Business Daily.

Request for Quotations (RFQ): A formal request from TAMRF to vendors for a price quotation on equipment or supplies to be purchased.

Revision: A modified and resubmitted request for funding for a project that previously was not funded either because it was denied by the sponsor or withdrawn by the principal investigator.

Salaries and Wages (S&W): Payments made to employees of the institution for work performed.

SBA: Small Business Administration

SBIR: Small Business Innovative Research

Scope of Work: The description of the work to be performed and completed on a research project.

Senior Personnel: Professional personnel who are responsible for the scientific or technical direction of project.

Small Business Innovative Research (SBIR): Agency administered programs supported by earmarked federal funds, making grants to small business entities.

Small Business Technology Transfer (STTR): Grant applications and/or programs to fund small businesses "teamed" with research institutions.

Small Grant: A special type of award, often limited to a first-time researcher. Typically, such an award may be obtained for one year only.

SMARTS: SPIN Matching And Researcher Transmittal System

SPIN: Sponsored Programs Information Network. An on-line search system available by subscription for research opportunities developed by the InfoEd.

Sponsor: The organization that funds a research project.

SRA: Society of Research Administrators

SSA: Social Security Administration

Stipend: A payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual's living expenses during the period of training.

STTR: Small Business Technology Transfer

Subcontract, Subgrant, or Subagreement: A document written under the authority of, and consistent with the terms and conditions of an award (a grant, contract or cooperative agreement), that transfers a portion of the research or substantive effort of the prime award to another institution or organization.

Subs: Short for "subcontractors".

Supplemental (Rebudgeting or Modification) Proposal: A request to the sponsor for additional funds for an ongoing project during the previously approved performance period. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.

Task Order Agreement (TOA): A legally binding document authorizing work and appropriating funds as a supplement to a basic contract.

Teaming Agreement: An agreement between two or more parties to participate in a research project or teaching activity.

Technical Data: Recorded information, regardless of form or characteristic, of a scientific or technical nature. Often referred to as the "science" of a proposal.

Templates: Facsimiles of agency forms created with common software (MS Word, Excel, WordPerfect, etc.) that enable the user to fill out agency forms with their computer.

Terms of Award: All legal requirements imposed on an agreement by the sponsor, whether by statute, regulation(s), or terms in the award document. The terms of an agreement may include both standard and special provisions that are considered necessary to protect the sponsor's interests.

Total Direct Costs (TDC): The total of all direct costs of a project.

Total Project Costs: The total allowable direct and indirect costs incurred by the institution to carry out an approved project or activity.

TRAM: A World Wide Web service initially developed by the Texas Research Administrators Group providing funding opportunity searches, agency form templates, links to research administration home pages, etc.

Unilateral Award: An award made by a sponsor to an organization without considering competitive proposals. Unilateral awards are most often made when unsolicited proposals receive favorable treatment.

Unrestricted Funds: Monies with no requirements or restrictions as to use or disposition. Grants, contracts, and cooperative agreements are considered to be restricted funds, while gifts are usually considered unrestricted funds.

Unsolicited Proposals: Proposals submitted to a sponsor that are not in response to an RFP, RFA, or program announcement. (See also Investigator-Initiated Proposal.)

USDA: United States Department of Agriculture

VA: Veterans Administration

VAH: Veterans Administration Hospital

APPENDIX

