



The University of Toledo - Main Campus Policy

III-3-2 Article II Procedures for Accepting Grant or Contract Awards

Section 1. Procedures for Acceptance:

Pre-Award Responsibilities:

a. **Official Signatures**

Prior to acceptance of an award by the University, certain signatures must be obtained to indicate that the award document is acceptable. In the event that the award is determined to be identical to the proposal, only the signature of the Vice President for Graduate Studies, Research and Economic Development or the Associate Vice President for Research is necessary. In the event that the award is not identical to the proposal, the award may require an additional endorsement process. The University reserves the right to require the approval by the University legal counsel. If for some reason, a project has not been appropriately endorsed by the University and it is awarded, the University reserves the right not to accept such an award.

b. **University as Recipient**

All grants and contracts will be considered to have been made to The University of Toledo, and therefore are subject to all the rules and regulations set forth in *The University of Toledo Policies and Procedures Manual* (e.g., Personnel, Purchasing, Travel, etc.). To be more specific, payments made to the University by any outside agency or benefactor, which may be construed to have been made to an individual or department, are to be coordinated in the same manner as any other grant, and each is to be assigned a separate, specific University restricted fund account number.

c. Acceptance of each grant to the University is accomplished by the President's presentation of award information to the Board of Trustees. An original, fully executed award document is to be provided to and retained by the Grants Accounting Office as a permanent record of the University. The Grants Accounting Office will perform post-award activities.

Section 2. Procedures for Conducting the Program:

Post-Award Responsibilities:

The Project Director will assume responsibility for the direction of all programmatic aspects of the funded program as well as the following post-award activities:

a. Forms:

Timely preparation of Personnel Action Forms for the Payroll Department. These forms are required for payment of salaries, wages and stipends. The forms must be in the Payroll Office with all required approvals, by **noon Thursday** one week prior to the first payday.

All Graduate Assistants who receive remuneration from grant funds must be appointed according to the regular Graduate School procedures. The Investigator is responsible for the proper completion and distribution of the appropriate stipend and fee payment forms.

Assigning the proper account number and subaccount codes to each requisition, travel voucher and Personnel Action Form. All procurement policies and procedures of the University must be adhered to.

Certification of effort or released-time is to be reported as a University contribution to the grant. All federal and pass-through grants require verification of the actual percentage of time spent on a grant or contract by the Investigator and any grant employees. The Grants Accounting Office is responsible for completing the Time and Effort form on a quarterly basis. The certification is made by the Project Director or the chairperson or dean in the absence of the Investigator. Employees are required to sign time and effort reports and the Investigator also signs as the responsible official. Forms for reporting time and effort certification are available in the Grants Accounting Office and must be approved by that office.

All other University contributions which are not charged against the project account must be specifically identified with the project to which they are related.

b. Adherence to Approved Budgets:

While many grants provide for considerable flexibility in determining allowable costs, in general, the following guidelines must be adhered to.

Costs may not be incurred before the inception date or after the termination date of a grant unless specific written authority from the sponsoring agency is obtained and on record in the Grants Accounting Office in advance of incurring the expense.

The Grants Accounting Office, with consideration given to the opinion of the Project Director, will be responsible for determining the allowableness of each item of cost as it relates to sponsor and University purchasing regulations.

Deviations from a grant or contract budget are allowable only in consultation with the Grants Accounting Office. In the case of grants made by federal agencies which provide the institution with the flexibility of internally approving budget re-allocations, such re-allocations may be initiated by the Investigator. In cases where sponsors require pre-approval of budget re-allocations, such requests will be initiated through the University Office of Research and endorsed through the regular University endorsement process. The University Office of Research maintains the appropriate federally required forms and monitors the requests to assure compliance with federal and University regulations. The final approving authority for such action is the Vice President for Graduate Studies, Research and Economic Development.

The Project Director retains primary responsibility for preventing unallowable deviations from the budget. Any doubts regarding allowable deviations may be resolved by consultation with the Grants Accounting Office.

No Cost Time Extensions may be requested through the Office of Research if continuing activities under a grant agreement are necessary and appropriate.

Section 3.

Procedures for Utilization of Recovered Facilities and Administrative Fees and Unexpended Balances of Fixed Price Contracts

a. Facilities and Administrative Fees

No charges may be made directly against the indirect cost allowance provided by a grant or contract. The President's directive, approved by the Board of Trustees in February, 1989 establishes the current policy on the distribution and use of recovered indirect costs. Academic departments receive 20% of the recovered indirect costs while divisional deans receive 10%. In the instance where co-investigators are named on the proposal and award document, and more than one college and department are involved, distribution of the recovered F & A fees shall be shared according to percentage of effort on the project. The remaining 70% of recovered indirect costs further sustains the University's research endeavor by supporting new research development programs as well as by expanding the existing research incentive activities, and by providing for the research administrative expenses of both pre-award and post-award activities. The distribution policy may be revised by the President to include percentage distributions to other areas either on a temporary or permanent basis.

b. Unexpended Balances

Only approved charges may be made against the pre-approved budget. The balance of the unexpended funds, where exact accountability is not required by the agency or organization, will upon termination of the grant be transferred to the General Fund unless special approval has been given by the Vice President for Graduate Studies, Research and Economic Development.

Section 4. Procedures for Grant and Contract Reporting:

The Project Director will send a copy of the cover letter and a copy of the report to the Office of Research and the Grants Accounting Office when submitting a required interim or final technical report. Such report will become part of the permanent grant record.

- b. The Grants Accounting Office assumes complete responsibility and authority for preparation and submission of all fiscal reports. The Project Director will be asked where appropriate to review the fiscal report and suggest any needed changes prior to submission.
- c. The Grants Accounting Office assumes responsibility for preparing and transmitting government-owned property reports and government funded, purchased property reports on the schedule developed by the cognizant federal agency.
- d. The University Office of Research assumes responsibility for completing required patent and inventions, and new technology reports as required by federal agencies. The Office assumes compliance responsibility for reporting to the appropriate sponsors including the federal government, inventions conceived and reduced to practice under specifically funded research programs.

Section 5. Procedures for Equipment Identification

- a. All equipment purchased under federal grants or contracts must be specifically tagged and inventoried under one of the following categories:

Property of the Federal Government

Property of the University (title is vested in the University)

Property of the University (title is conditionally vested in the University)

The Property Control Section of the University will request information necessary to properly tag equipment from the Project Director at the time such equipment is received by the University. The equipment can be identified at the time of delivery by the Restricted Fund account to which the equipment was charged.

- b. All equipment loaned to the University on federal grants and contracts must be tracked and all upkeep performed under the conditions presented in the loan agreement. The Grants Accounting Office will retain such records and at the

termination of the grant or contract, notify the appropriate sponsor property officers for disposal instructions.

- c. Equipment loaned by other than federal sources must be properly maintained under a loan agreement with the lending source. At the termination of the agreement such equipment will be returned to the entity holding title.

Adopted by the UT Board of Trustees, February 10, 1999