

Office of Sponsored Programs

Updated December 2011

1.0 Summary

The Marine Biological Laboratory (MBL) Office of Sponsored Programs (OSP) has the immediate responsibility for the business administration aspects of research and education projects sponsored by the government, industry, or foundations in accordance with the established policies of the institute.

The research enterprise can be characterized as a concept or idea that is turned into a proposal, followed by an award from the Federal Acquisition Regulation (FAR) with the regulatory certifications applicable to sponsored programs.

The following policies govern funding for research or education programs whether contract or grant, and regardless of the potential sponsor:

The responsibilities for handling awards and the consequences of violation of the policy or underlying procedures. In conjunction with other policies including but not limited to the Code of Conduct, the Environmental

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- 3.4.3 Proposal elements should be in their final form and viewable by OSP on the associated sponsor system (e.g. NSF FastLane), for OSP review no later than five (5) business days before the deadline.
- 3.4.4 For Grants.gov proposals, applications must be available online no later than five (5) business days before the deadline.
- 3.4.5 Proposals received five (5) business days before the deadline will receive a detailed review by OSP to provide greater assurance that the proposal can be submitted error-free. Proposals that fail to meet this deadline and requirement will be subject to substantive review to the extent reasonable, given the nature of the proposal and arrival date in OSP.
- 3.4.6 These procedures apply to submissions of new, competing renewal, continuation and re-submission proposals regardless of sponsor, if the sponsor specifies a deadline. If no deadline is specified, OSP will expect to have five (5) business days to process the proposal from the time of submission.
- 3.4.7 Sponsor requests for annual progress reports, revised budgets, supplemental funding requests and other requests such as this are not subject to the above deadline.
- 3.4.8 PreProposals are not subject to the above deadline.

3.5 Origination of Awards

Some sponsors allow institutions

4.0 Budgets, Rebudgets, Subawards, and Cost Sharing

4.1 Budget Development and Approvals

Regardless of whether the funding agency requires a detailed budget, a detailed budget and budget justification must be submitted to OSP as part of the complete proposal package within the internal deadlines as described in section 3.4. OSP will review the budget and budget justification for compliance with agency and program-specific policies and guidelines, and recommend adjustments if needed. Proposals in which the MBL will be the recipient of a subaward from another institution require similar approval and follow the same process.

4.2 Award Processing

OSP reviews all awards received by MBL for any changes from the original proposal, for reporting requirements and for any other award-specific requirements. OSP then distributes a copy of the notice of grant award, the approved budget and budget justification to Financial Services who creates a new cost center in the financial system and inputs the approved budget. Once the cost center has been established, a copy of the notice of grant award is emailed to the PI and the Center Administrator.

4.3 Subawards

Proposals that include a subaward to another institution, require a budget, budget justification, and statement of work from that institution. The budget and justification must be approved in writing by a

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4.5 Rebudgeting

With most federal grants and cooperative agreements, the awarding agency gives the institution considerable authority to approve re-budgeting of funds. In all cases, re-budgeting and prior approvals will be in accordance with grant and MBL restrictions, rules, and regulations. Within this authority, MBL requires that the institution obtain initial prior approval of a re-budget action from OSP and final approval by Financial Services. Both must agree that the proposed re-budget (1) is consistent with grant terms and conditions, (2) consistent with

memberships, stockroom purchases, etc.

5.2 Equipment

Equipment is defined as tangible property used in the production of income, for more than one year, and having a useful life of more than one year. Equipment purchases are

6.0 Cost Allowability

The award document defines the terms and conditions required by the sponsor. Project costs must be generally accepted/A0 Td C2_

CE Expense Transfer Document must be submitted to Financial Services. This document must include an explanation for the transfer, the job/account numbers involved, and the total amount transferred by account. Also the document must be accompanied with a Financial Services website printout highlighting the specific line items for accurate invoice or Purchase Order number reference. Reducing a deficit by transferring the expense to another project is not allowed. The cost must belong to the account being charged. Expense

- e. Budget column reflects life to date budget (not period to date even when chosen).
- f. Balance column take life to date expenses minus encumbrances against the budget entered.

* Please contact Financial Services for questions concerning the on-line financial statements.

7.2 Compensation Documentation

Federally sponsored projects are under the jurisdiction of the Office of Management and Budget (OMB) Uniform Guidance 2 CFR §200, Subpart E Cost Principles, General Provisions for Selected Items of Cost. In accordance with Section 200.430 Compensation Personnel Services (i) Standards for Documentation of Personnel Expenses, compensation related to federally funded projects must be documented to assure proper charging of the expense. The documentation is supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. The process to determine how MBL staff charge their time under federal awards includes:

- x Verification of institutional base salary.
- x Verification that no more than 109 9-(*)u }v [• • • o œ ç]• }u u]šš X
- x Validation of expenses posted to an award via a payroll documentation system which includes cost allocations to an individual employee and after-the-fact corrections to salary allocations (cost transfers).

7.2.1 Payroll Verification Process

Time of Award

Changes to project budget categories (in compliance with sponsor guidelines) are communicated to OSP by 605.625.545890452428an54 :33 Tw 69.56 0 Tw -65.371 -1T6T425d [(C872

9.5 Closeout

The requirements for closing out federal awards and subawards vary considerably among agencies. Financial Services, OSP, and PIAs are responsible for timely submission of closeout documents.

- x Financial Services is responsible for submitting final Financial Status Reports and Federal Cash Transaction Reports.
- x OSPs responsible for notifying PIs what reports are due and when they are due, as well as submitting final invention and equipment reports required by different agencies.