WVSU Research & Development Corporation

Office of Sponsored Programs Procedure Manual

September 2019

The purpose of the Office of Sponsored Programs Procedure Manual is to establish internal guidelines to facilitate the development of externally funded projects from the initiation phase through final closeout of the award. These guidelines ensure that all funding secured through grants and contracts matches the goals and mission of the University. This manual is not intended to be comprehensive, nor is it intended to be a substitute for the policies or procedures of funding agencies.

In preparing proposals for funding research and carrying out activities related to grants and contracts, it is important to clarify the division of responsibilities between the Principal Investigator (PI) and the West Virginia State University Research & Development Corporation (WVSURDC). The PI is responsible for writing the grant, implementing and overseeing the project if it is awarded, and completing all required reporting to the funding agency. WVSURDC administers the business side of the application, award and disbursement process, and ensures compliance with fiscal requirements, research integrity, and University policies.

Every grant and contract submitted on behalf of the University is a legal agreement between the sponsor or funding agency and the University. Proposals submitted on behalf of WVSURDC and the WVSU Foundation are likewise legally binding. The agreement stipulates that the Principal Investigator will perform the work described in the proposal with the specified budget in compliance with relevant terms and conditions. **All grant and contract funding must be restricted to the respective grant and contract requirements.**

For further information, questions, or suggestions regarding grants and contracts or this manual, please contact WVSURDC or the Office of Sponsored Programs at:

West Virginia State University
Research & Development Corporation
204 ACEOP Administration Building
Institute, WV 25112
(304) 766-4306
wvstateu.edu/rdcorp

West Virginia State University
Office of Sponsored Programs
100 Toney House
Institute, WV 25112
(304) 204-4304
grants@wvstateu.edu

THE OFFICE OF SPONSORED PROGRAMS

The Office of Sponsored Programs (OSP) supports all faculty, students, and staff at West Virginia State University in the pursuit of externally funded endeavors, which are congruent with the University's tripartite Research, Teaching, and Extension mission for the benefit of all its constituents. The OSP coordinates the solicitation and administration of grants, contracts, cooperative agreements, and other externally sponsored awards on behalf of WVSU by way of pre-award, post-award, and compliance services.

Grants are funds disbursed by government departments, corporations, foundations, or trusts to non-profit organizations, units of local government, educational institutions, business owners, or individuals. Most grants are made to fund specific projects under the direction of a Principal Investigator (e.g. faculty or staff member), and they require some level of compliance and reporting by the applicant. This funding is invested in activities which support the University's research, public service, extension, or teaching endeavors. Awards may come in the form of institutional support, including curriculum development, faculty development, equipment, physical renovations, student fellowships, travel funds, et cetera. The grant writing process involves submitting a proposal or application to the potential funder, either on the applicant's own initiative or in response to a Request for Proposal (RFP) or other solicitation from the funder.

Contracts are legal instruments by which non-federal entities secure goods or services, with significant emphasis on producing an agreed upon deliverable by a specified date. Contracts are heavily regulated and generally carry more legal and financial ramifications than grants if the task is not accomplished by the deadline.

Cooperative agreements are similar to grants with one distinction. A cooperative agreement provides for substantial involvement between the awarding agency (or pass-through entity) and the entity carrying out the activity. The funding agency will participate more closely in performing the program, rather than serving in an oversight or monitoring role, than they would with a grant.

In order to determine whether a grant application or contract needs to be submitted by the OSP, the following questions should be considered:

- Does it require a signature from an institutional official or authorized representative (AOR)?
- Does it commit University resources? For example, lab or classroom space, faculty time and effort, or matching funds?
- Does it use the University's name?
- Does it use the WVSU Research & Development Corporation's name?
- Does it use the WVSU Foundation's name?

If the answers to any of these questions is yes (or maybe), then the OSP should be contacted right away to determine next steps. More information on how to begin this process can be found in the "Initiating a Grant" section of this manual.

ELIGIBILITY TO APPLY FOR EXTERNAL FUNDING

Any full-time permanent WVSU or WVSURDC faculty or staff person who is in good standing is eligible to apply for external funding as long as the funding supports research, teaching, or extension activities.

Temporary and part-time WVSURDC employees who would like to serve as PI on grant applications will need to have approval from their supervisor who will determine their eligibility on a case-by-case basis.

Additionally, funding agencies often restrict the types of organizations or applicants that are eligible to apply for their funding opportunities. Some keywords to look for in a solicitation which could indicate eligibility to apply through WVSU, WVSURDC, or the WVSU Foundation are: "Institution of Higher Education," "Non-Profit Organization," "Historically Black College or University (HBCU)," or "Minority-Serving Institution (MSI)."

PRE-AWARD GRANTS SERVICES OFFERED BY OSP

- Searching for external funding opportunities
- Evaluating available Time and Effort
- Notifying signing authorities of the PI's intent to submit a grant
- Submitting approved Letter of Intent to funding agencies
- Providing list of internal deadlines
- Creating submission checklists
- Budget development assistance
- Risk assessment of sub-awardee entities
- Narrative review
- Final checkout – review of all submission documents
- Facilitating the Internal Review process and collecting necessary signatures
- Grant submission
- Reminder to begin the Institutional Review Board (IRB) process as needed

INITIATING A GRANT

Letter of Intent

Sometimes a funding agency will require or recommend a Letter of Intent (LOI) to be submitted to them prior to the actual proposal. A Letter of Intent notifies the funder of the Principal Investigator's intention to apply for a particular funding opportunity. This may or may not include a brief overview of the project or other required information dictated by the funding agency. The purpose of these letters is often to give the funder an idea of how many proposals or what type of proposals they anticipate receiving in order to better organize their review teams. Sometimes the funder must invite the PI to apply for their grant, and they use the Letter of Intent to determine whether or not they will extend an invitation.

If a Letter of Intent is going to be submitted, the Principal Investigator must notify the Office of Sponsored Programs at least 48 hours beforehand by completing an Intent to Submit form (described in the following section). The OSP will notify proper signing authorities as needed and work with the PI in submission of the letter.

Intent to Submit Form

The first step in initiating a grant proposal is to complete an Intent to Submit form found on the OSP's website. This will provide the OSP with preliminary information about the funding opportunity and the proposed project. Upon review, the OSP will distribute the Intent to Submit form to proper signing authorities as a notification of upcoming proposal. This may include the PI's supervisor or department head, Dean, Provost, Fiscal Officer, and Authorized Organizational Representative (AOR), as well as any other administrative leaders who may need to give approval for submission.

If an Intent to Submit form was already completed for a Letter of Intent prior to working on the full proposal, then it is not necessary to repeat this step. However, the PI should remain in contact with the OSP if the funder has extended an invitation to apply after a Letter of Intent was submitted.

The PI should complete all fields on the Intent to Submit form as accurately as possible. It is particularly important to include a link to the solicitation or a copy of the application instructions. The Intent to Submit form and accompanying grant information may be submitted to the OSP via email at **grants@wvstateu.edu**.

Upon receipt of the Intent to Submit form, an initial meeting is recommended to be scheduled with the PI in order to discuss details of the proposal and submission process. OSP staff will review current time and effort percentages with the PI. The OSP will also create a checklist and a timeline including dates for final checkout, Internal Approval, and grant submission. The PI and OSP staff will review these items together to ensure that both parties are aware of the requirements and individual responsibilities.

PROPOSAL AND BUDGET DEVELOPMENT

Getting an early start on a grant application is the best way to begin preparing a solid foundation for the project. The instructions for writing grant applications are often referred to as Funding Opportunity Announcements (FOAs), Solicitations, Requests for Proposals (RFPs), or Requests for Applications (RFAs). It is important to read the solicitation carefully in order to determine if a project may be a good fit with the funding opportunity and to learn how the funder would like applications to be composed. Applications can vary greatly in terms of what information is requested, formatting of proposals, or methods of submission. The OSP will be able to provide a list of internal deadlines, but it would be ideal for PIs to plug in their personal milestones on that timeline in order to ensure all deadlines are achieved. Milestones may consist of dates when individual documents should be completed, when conversations or meetings should occur, or a timeframe of when peers may be able to read and comment on a final draft before it is submitted to OSP.

Communication with partners should take place as early as possible. Partners could consist of outside collaborations, on-campus colleagues, supervisors, Deans, the Institutional Review Board (IRB), potential participants on the project, et cetera. Having support for a project from many different angles will not only be

helpful in writing a solid proposal, but it can also show the funder that there is significant interest in making sure the project will be successful upon award.

The budget is another item that should be developed early on. The OSP can be of particular use in this phase because there are often budgetary requirements that PIs may not think to include, such as Facilities and Administration (F&A) costs, also referred to as Indirect costs. Fringe benefits, release time, and matching funds (cost share) are other items that PIs may struggle with as they pertain to the budget. The OSP can help navigate these elements in order to ensure an inclusive and accurate budget is prepared prior to Internal Approval. PIs can also reference the Frequently Requested Information document at the end of this manual. **Principal Investigators including matching funds in their proposal are responsible for identifying the matching funds they would like to commit and obtaining required internal approval and documentation of that commitment.**

Grant Writing Best Practices

- **Be familiar with the funding source**. Make sure the project is a good fit. Understanding the funder's goals will be instrumental in how to best develop and present the proposal.
- **Follow the instructions carefully**. Provide all information requested, and organize it in the same order as the funder.
- **Communicate clearly**. Remember the audience and don't use language that may confuse them. Don't use jargon or unexplained acronyms.
- **Be concise**. Reviewers will likely have several proposals to read. Write enough to fully explain and justify, but don't try to dazzle the funder by filling up the maximum page limit with unnecessary information.
- **Format for readability and attractiveness**. Use informative headings, tables, charts, and photographs as appropriate to break up a lengthy narrative. Unless otherwise required by the funder, WVSU Research & Development Corporation has a preferred font of Arial 12.
- **Early preparation and time management are essential**. Analyze the solicitation early, and try to obtain copies of previously funded projects to use as a guide. Stick to a timeline in order to ensure deadlines are met.
- **Get feedback on the draft from others**. Other readers can often catch errors that the writer may miss, and they can offer a great neutral perspective of the proposal.

REVIEW PROCESS

Internal Approval is the process by which documents are reviewed and approved by all relevant internal signing authorities prior to submission of a final proposal to the funder. **All grants must go through the Internal Approval process.** Deadlines have been established in order to ensure timely processing and submission because late proposals are generally not reviewed by the funder and are rarely selected for funding. It is the obligation of all involved that the review process proceeds on schedule.

Following is an example table summarizing internal deadlines, but it is important to note that these dates are based on business days. Weekends, holidays, or other non-working days will result in earlier deadlines. Due to scheduling conflicts there may be other rare instances when an earlier submission date is required.

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			Final Checkout		Internal Approval	
	Internal Approval	Final documents due to OSP	Proposal Submission		Funder's Deadline	

Final Checkout

At least seven business days before the grant deadline, the PI and OSP staff will conduct a Final Checkout. At this time, the PI will need to submit the following documents to OSP for review:

- Internal Approval Form with signatures of PI, Co-PI, and any Key Personnel, including effort percentages
- Final summary/abstract
- Final budget and budget justification
- Final versions of anything requiring signature from the Authorized Organizational Representative (AOR), including: forms, letters of support, commitment of matching funds, memorandums of understanding, et cetera
- Draft narrative
- Drafts of all other required attachments

OSP will complete a review of these documents and discuss any comments or concerns with the PI. Revisions may be suggested or required.

At the Final Checkout, the PI and OSP staff will also finalize the details of the submission plan. Funding agencies have a multitude of paper and electronic submission platforms and preferences, so it is imperative to discuss the mechanics of submission with OSP well in advance of the deadline.

Internal Approval

After Final Checkout is complete and necessary revisions have been made, the OSP will sign the Internal Approval Form and send the documents to the appropriate signing authorities for their review and approval. Signing authorities will include supervisors and Department Heads, appropriate Fiscal Officer, Vice Presidents, and may include other administrative leaders as needed.

The signing authorities will be given at least two business days to review the grant application. Virtual signatures provided via email will be sufficient to signify approval.

Final Documents Due to OSP

All final grant files will be due to the OSP at least one business day before submission of the application. This may include hard copy files delivered to the OSP office or electronic files emailed to the OSP. If the application will be submitted on an online platform such as Fastlane or Grants.gov, then the final documents should be completed, uploaded, and unlocked for the OSP at least one day before submission.

After the OSP receives all final files, OSP staff will conduct a final review. It is advisable that the PI is easily reachable by phone or email at this time in case there are any remaining questions or concerns. This will conclude the Internal Approval process, and OSP staff will sign the final box on the Internal Approval form.

SUBMISSION

Once Internal Approval is complete, OSP staff will submit the grant application based on the submission plan discussed at Final Checkout. It is internal policy to submit all grant applications at least two business days (48 hours) prior to the grant deadline. Therefore, it is imperative to know precisely when the grant is due. Differences in time zones, a.m. versus p.m., and whether the proposal must be delivered or postmarked by a certain time can all affect whether a proposal is submitted by the given deadline or not. Submitting two days before the funder's deadline also allows time for internet or electricity outages, website crashes, inclement weather, illnesses, and most other common causes of late proposals. In almost all cases, a submission that misses the deadline is rejected by the funding agency. It is the PI's responsibility to ensure that all of their internal deadlines are met so that submission can occur on time.

AFTER SUBMISSION

After grant proposals are submitted, the application will go through an evaluation process within the funding agency. This evaluation process can last several days or even several months.

This is a good time for PIs to complete outstanding business, such as requesting review of the grant by the Institutional Review Board (IRB), completing Responsible Conduct of Research Training (RCR), or becoming acquainted with institutional purchasing, travel requests, and other pertinent policies and procedures.

It is common for proposals to be denied funding the first time they are submitted. However, it is important to learn from the experience in order to increase chances of success in the future. Principal Investigators are encouraged to request the reviewers' comments and read them carefully. These comments can provide valuable insight for how best to improve the weaker areas of a proposal before it is resubmitted during the next grant cycle or adapted for submission to a different funding agency.

Institutional Review Board (IRB)

West Virginia State University is committed to safeguarding the rights and welfare of all people who participate in any research involving human subjects conducted by University faculty, staff, or students. WVSU supports responsible experimentation that promises to increase knowledge and understanding while encouraging the highest ethical standards among its researchers.

In accordance with the Department of Health and Human Services regulations, WVSU recognizes three categories of review for research involving human participants: full, exempt, and expedited review. It is anticipated that most research activities carried out at WVSU will fall under the exempt and expedited review categories in that they involve relatively low-risk procedures. However, once the proposal is submitted for review, the category will be determined by the IRB Chair. The IRB review process could take up to three weeks to complete after the required documentation is submitted. Although expedited review requires fewer people to review the proposal, the evaluation process may be no faster than the full review process.

Whether a PI is requesting a full, exempt, or expedited review, a project description must be written in enough detail that enables the WVSU IRB to understand the project's objectives, methods of research, and significance. When surveys are involved in the project, the IRB Chair can help determine whether they are considered "Quality Improvement" or "Research."

To request a review, the PI must complete the online submission process through Cayuse, the University's IRB submission website. Any new investigator must contact the Chair of IRB at **mfultz@wvstateu.edu**, for a username and password to access the website.

The PI should receive IRB approval before beginning research. If an Investigator fails to obtain such approval prior to involvement of human subjects, the Investigator would be acting outside the scope of her/his University duties, and the University would not be obligated to defend the Investigator if legal actions were initiated by a participant.

Federal guidelines require that IRB review projects that continue longer than one year must apply for annual approval no later than 11 months after the previous approval date.

For more details about the IRB process and the required supporting material please review the IRB Policy or contact the IRB Chair. The IRB policy is located in the Faculty Handbook and on the OSP website.

Responsible Conduct of Research (RCR) Training

Responsible Conduct of Research (RCR) is defined as the practice of scientific investigation with integrity. Principal Investigators, co-investigators, technicians, research staff, undergraduate students, graduate students, postdoctoral fellows and any others who work on externally funded projects at WVSU must complete RCR training. The training is critical for excellence and public trust in science. Grant funds cannot be spent until RCR is completed.

The foundation of RCR relies on honesty, accuracy, efficiency, and objectivity to promote a high level of ethical standards and accountability throughout the research life cycle. As defined by federal agencies, RCR encompasses the following aspects of research: data acquisition, management, sharing and ownership, conflicts of interest, human subjects, animal welfare, research misconduct, publication practices and responsible ownership, mentoring, peer review, and collaborative science.

Principal Investigators on externally-funded research projects must complete their own RCR training and ensure that any individuals supported under their grants have completed the training as well. The Office of Sponsored Programs (OSP) has the responsibility to coordinate the RCR training process and provide support to Principal Investigators in fulfilling their responsibilities.

Failure to comply with this policy shall constitute grounds for disciplinary action. Disciplinary action is based upon a reasonable investigation of the noncompliance and is consistent with the severity of the violation. Disciplinary actions may include, but are not limited to, additional training/monitoring, temporary suspension of the individual's participation in research, loss of privilege to apply for new grant funding, or removal of the PI from the project and the appointment of a replacement PI.

Responsible Conduct of Research training can be delivered online or in-person. At a minimum, the online component of RCR training must be completed. Depending upon the funding source of externally sponsored research, in-person training may also be required. The funder's terms and conditions should provide guidelines for RCR training requirements.

Currently, West Virginia State University subscribes to online training through the Collaborative Institutional Training Initiative (CITI). The CITI program is a web-based training program that is designed to cover core norms, principles, regulations, and rules governing the practice of research. Individuals must sign up for an account through the CITI website (citiprogram.org). For assistance enrolling into the CITI's Basic RCR Course, please contact the OSP or refer to the training guide on the OSP web page and at the end of this document.

The RCR training certificate has an effective period of three years. At the expiration of the RCR training certificate, individuals are automatically re-enrolled to take a required refresher course in order to maintain compliance with WVSU's RCR policy.

The online training must be successfully completed within 30 days of first being appointed to a research project, or grant funds cannot be spent until RCR is completed.

POST-AWARD SERVICES

The first few months of a new grant are both hectic and critical. The grant is approved, the budget is set up, personnel are hired, and supplies and materials are purchased. The personnel, who are frequently new hires and unfamiliar with the WVSU structure and reporting processes, are under tremendous pressure to hit the ground running. They have to simultaneously learn institutional policies and procedures, the details of the proposal, funding source regulations and policies, and get the program off the ground quickly and effectively.

A grant that begins on a strong foundation typically ends well. Delays in getting the budget set up, hiring personnel or securing supplies and materials can cause problems throughout the duration of the grant. Problems or delays in the hiring process can have a particularly detrimental impact on reaching grant objectives on time, in the manner planned, and fully expending grant monies.

Arrangements for oversight, monitoring, and support of grant-related activities will need to be established by the PI. The PI is the responsible party for the grant. This includes, but is not limited to overseeing program performance, taking corrective actions for the program to succeed, monitoring and expending the budget according to the grant award, grant paper work, and grant reporting.

Post-award services begin upon notice of award from sponsoring agencies and continue throughout the life cycle of the award until closeout.

POST-AWARD GRANTS SERVICES OFFERED BY OSP

1. Award Initiation
   IRB and RCR Certification Confirmation
2. Sub-Award Processing
3. Grant Documentation
4. Grant Reporting Monitoring
5. Subrecipient Invoice Review
6. Communication with Funding Agencies
7. Modification of Awards
8. Time & Effort Reporting
9. Coordination of Site Visits from Funding Agencies
10. Closeout of Grants

AWARD INITIATION

Upon notice that an application has been funded, the Principal Investigator should forward the notification and contact the OSP to go over the Award Summary Sheet, which will include important information pertaining to the terms and conditions of the award, award execution procedures, grant promotion and publicity, and any modifications of the proposal necessary to reflect actual award amounts. The award summary sheet will require a PI signature certifying RCR certification and IRB submission, if applicable.

Setting Up the Grant's Budget

When the OSP receives an award notification it is then submitted to the budget officer in Business & Finance for setup of the grant's budget. The PI should review the grant terms and conditions to determine any specific budget requirements as well as consulting Business & Finance with any questions about internal policies for purchases such as equipment.

Hiring Personnel

The hiring of qualified personnel is one of the most important components of the grant. Since their salary is dependent on the grant monies, their positions are usually eliminated if the grant is lost or discontinued. Hiring for both full time and part time grant funded personnel must follow the hiring policies set up by WVSURDC. For questions regarding hiring, please contact the Business & Finance Office.

Grant Promotion and Publicity

Informing the public about grant projects can attract support from faculty, staff, students, volunteers, and the community. Acknowledgment requirements or restrictions information can typically be found in the grant contract or terms and conditions. Any internal procedures regarding press releases, interviews, social media, or other communication should also be reviewed. For further information, contact the University Communications & Marketing Department for assistance.

SUB-AWARD PROCESSING

Issuance of Sub-Awards, Sub-Contracts, Consultant Services

When WVSU issues funding to another organization (subrecipient) to carry out part of the scope of a prime award, it is called a sub-award or sub-contract. When the prime award is from a Federal sponsor, WVSU has certain responsibilities to fulfill as a pass-through entity, such as assessing each subrecipient's risk of

noncompliance with Federal statutes, regulations, and the terms and conditions of grant agreements. Risk assessments must be completed before the issuance of sub-award agreements.

Once a sub-recipient's risk assessment is complete, the OSP will issue a sub-award agreement to the sub-recipient. While WVSU generally uses a standard grant agreement template to issue sub-awards, the PI will be asked to review the scope of work and budget outlined in the sub-award agreement to ensure that it aligns with the scope of work and budget in the prime award agreement before such agreements are issued.

Sub-Award Management

Sub-award management is the responsibility of both the PI and the OSP. Monitoring, reporting, modifications, and closeout processes are the main activities in sub-award management. All requests for changes to sub-awards must be submitted in writing to the Office of Sponsored Programs. When a significant change involving any of the terms and conditions of the sub-award agreement, is made to an existing sub-award then a "Sub-Award Agreement Amendment" will be required.

Before a sub-award can be closed out, the appropriate Business Office will:

- Require the sub-recipient to sign a certification form indicating the sub-award has been billed in full and all the provisions of the Sub-Award Agreement have been fulfilled;
- Review the sub-award to ensure that all provisions have been met and all required reports have been submitted; and
- Finalize any disposition of equipment. If titles for equipment are to pass to the Corporation or the sub-recipient, the business office will process all required documents.

EVALUATION PROCESS

Program evaluation is an important component of the project; not only does the evaluation determine the success of the project in meeting its objectives, but the data gathered in the evaluation process is important to others who will study the project and replicate it. In addition, results of evaluation will be disseminated to the funding agency and others who express an interest in the project.

Key areas included in the evaluation process are:

- Expected results during the funding period
- Determination and measurement of success
- How the project's results will be used and/or disseminated

Most grant proposals include an evaluation plan which serves as the blueprint for the project's evaluation. This plan usually outlines the general methods and standards to be used to measure the success of the project. The evaluation plan should include a description of what is to be evaluated, when the evaluation will take place, instruments to be used for measurement, who will perform the evaluation, and how the information gathered will be used to determine the project's success. Establishing a solid and detailed evaluation plan in the process of grant development is very important and reduces any likelihood of confusion about the grant program in the future.

After the grant award notification is received, the PI should review the objectives, activities, and proposed outcomes of the original grant application and develop a preliminary timeline and/or plan for completing the project. If evaluation is involved, a baseline should be established to assist in the measurement of the different aspects of the project.

Note: Some projects may require an external evaluator. The external evaluator should be familiar with the field of study and the type of program being implemented. It is important to identify the evaluator before starting the project. The external evaluator should receive information about the project on a regular basis and should assist in the development of the evaluation format throughout the process.

Having established accurate baseline data and comprehensive assessment instruments at the beginning of the grant period makes life easier for the PI who must draft formative and summative evaluations during the life of the grant. **Formative evaluations** are conducted at specified points during the grant period; the results of these evaluations are used to assess progress and identify potential or actual problem areas, facilitating project modifications as needed. **Summative evaluations** are completed at the conclusion of the entire grant period and focus on the outcome of the program. Depending on the funding agency, formative evaluations may be required monthly, quarterly, annually, or not at all; summative evaluations are typically required for all grants. For most multi-year government grants, a formative evaluation is submitted annually in the form of a "progress report" or "competing continuation application" as a requirement for continued funding in the subsequent year. Evaluation is an ongoing process and should be addressed continuously during the life of the grant.

GRANT DOCUMENTATION

One of the most important tasks for a PI is to maintain a complete project file. Initially, the project file should include:

- Grant application
- Grant contract and any amendments
- Miscellaneous Correspondence related to the project.
- Project Budget
- Grant Reporting Requirements

It is essential to maintain complete and accurate documentation for all grant expenses and in-kind costs. Complete and accurate documentation will ensure that WVSURDC is in compliance with the grant contract and granting agency requirements. This documentation also supports the annual internal audit process or an external granting agency audit. If a grant is audited, it is necessary for documentation to demonstrate that the costs billed were appropriate and accurate. Grant records should include copies of invoices, timesheets, mileage, facility usage, et cetera. While the OSP and Business & Finance Office keep records for each grant project, it is up to the PI to keep accurate documentation for the grant.

For each payment request submitted to the granting agency, the PI should maintain copies of all invoices included in payment requests for the project. The PI should make copies of the invoices and purchase orders when reviewing and signing off on them. The copies should then be placed in the project file. To ensure accuracy, the PI may want to develop a system or spreadsheet that identifies all invoices billed to the project for each payment request. The spreadsheet should have a grand total of all invoices, including any indirect costs, to ensure that the amount billed on the payment request is correct. The following information should be included in the system or spreadsheet:

1. The vendor name
2. Date of the invoice
3. Invoice number
4. Invoice total
5. Indirect costs, if applicable
6. Total, including invoice amount and indirect costs

The PI should make copies of the timesheets or other time records and keep them in the project file. If timesheets include more than one project, they can be maintained in one specific location that can be easily accessed if necessary or separate copies can be placed in each project file. To ensure accuracy, it is recommended that the PI develop some type of system or spreadsheet that identifies each employee with project hours worked for each payment request. The spreadsheet should have a grand total of all individual labor costs including wages, benefits and indirect costs to ensure that the amount billed on the payment request is correct. The following information should be included in the system or spreadsheet:

1. Employee name
2. Pay periods included in the payment request as well as hours worked on the project for each identified pay period
3. Rate of pay
4. Total wages
5. Benefit costs
6. Indirect costs, if applicable
7. Total encumbered wages for each employee

The PI should also make copies of any mileage logs and/or the WVSURDC vehicle request forms. If more than one project is included on the mileage log, they can be maintained in one specific location so they can be easily accessed or separate copies can be included in each project file. To ensure accuracy, it is recommended that the PI develop some type of system or spreadsheet that identifies each trip billed to the project. The spreadsheet should have a grand total of all individual mileage costs including mileage and indirect costs to ensure that the amount billed on the payment request is correct.

The following information should be included in the system or spreadsheet:

1. Specific vehicles or employees
2. Total mileage for each trip
3. Reimbursement rate
4. Total cost of mileage

Any additional expense categories or costs (i.e. facilities use, in-kind labor or equipment, et cetera) that need to be documented for the project should be detailed using the above type of format and kept in the grant file. The PI should also attach an overview sheet to each Purchase Order with the total for each individual category and a grand total for the payment requested. Copies of any spreadsheets or documentation used to total each category of expenses should also be maintained in the grant file. It is a good idea to have these items organized and accessible so the PI can quickly assess grant projects, or prepare for reporting or audits.

GRANT REPORTING

The formal award notification should include a schedule for any reports that must be submitted and the dates these reports will be due. Grant programs require interim progress reports and financial reports either quarterly, semiannually, annually, or upon request from the funding agency. The PIs must be aware of the format and content requirements of reports and their due dates before the project begins so that information needed for the reports may be collected throughout the duration of the project.

Financial reporting is completed by the Business & Finance Office based upon documentation provided by the PI. Performance or programmatic reports are the responsibility of the PI and should reflect the progress made in accomplishing the project objectives. The report should identify the project's strengths in addition to strategies which will correct any weaknesses in the program.

If the funding agency does not provide a specific reporting format, at a minimum the programmatic reports should address the project's progress in meeting the measurable objectives as shown in the original grant proposal.

Progress should be reported based on outcomes, not process. The process simply describes the activities that have taken place; outcomes focus on the measurable results of those activities.

Depending on the funding agency's requirements, reports may be submitted through electronic platforms or via email. Some may also require a signature from the AOR. If the AOR's signature is required, the PI must submit the performance or programmatic report to the OSP at least seven business days before the report deadline. Upon submission of grants reporting, the PI must provide the report and communication or confirmation showing the date of submission to the OSP.

All PIs should receive an email from the OSP's grants database, IT Works, with a reminder of their final, financial, and progress reports being due about 15 days ahead of time. In addition to the required federal reporting, OSP quarterly reports are expected to be completed for the grant file and administration review.

SUB-RECIPIENT INVOICE REVIEW

Invoices should be forwarded to the Business & Finance office for processing. However, sub-recipient invoices should be forwarded to the Office of Sponsored Programs for review and comparing the actual cost to the sub-award budget. The sub-recipient invoice should include:

- Date
- Invoice Number
- Grant Name
- Performance Period Being Billed
- Brief Summary of Services Billed

The Principle Investigator will:

- Verify the invoice is accurate
- Certify the work being billed for was performed
- Verify the costs are allowable
- Prepare purchase order for the invoice
- Sign the invoice and purchase order to indicate approval
- Forward the Invoice and typed purchase order to the OSP for processing.

COMMUNICATING WITH THE FUNDING AGENCY

Formal communication with the funding agency will typically consist of interim and final project reports. It is a good idea, however, to maintain open lines of communication with the funding agency contacts. Smaller agencies and most foundations may only have one contact associated with grant awards. Larger agencies typically have more than one contact. Contacts may be titled program officer, grants officer, or program or administrative point of contact.

The representative(s) of the funding agency overseeing the project will be interested in progress toward meeting the goals and objectives of the project. They must also be consulted with and approve of any modifications of the initial award as noted in the following section.

MODIFICATION OF AWARDS

During the life of a sponsored program or activity, circumstances may arise that necessitate a modification of an award. This may include budget modifications, no-cost extensions, changes in scope of work, changes in key personnel, and reduction of effort or disengagement of the PI. The terms of the grant will provide specific information about the roles played by the funding agency contacts and what changes require prior authorization.

Modifications of awards must be approved internally before they can be submitted to the funding agency. All proposed changes must be routed through the OSP which will facilitate this process. The OSP will conduct internal approval for the modification with the Associate Vice President for Business & Finance and the Vice President for Research & Public Service, and will communicate with the sponsoring agency as needed depending on the requirements outlined in the terms and conditions.

Managing Budget Modifications

Although the project was carefully constructed when the proposal was developed, the budget may need to be revised to meet changing needs or circumstances by the grantor or the PI. Common budget revisions include: (1) excess funds may be available if project personnel do not work the full duration of the budget year, or if there is a change in personnel during the grant period; (2) there may be excess funds in the equipment category because bids were lower than expected; or (3) there is a shortfall in an account that resulted from costs being higher than anticipated.

To begin the budget modification process, the PI should first review the terms and conditions of the grant. Reviewing the terms and conditions will help the PI identify any required correspondence to the granting agency. Budget changes cannot conflict with the granting agency's terms and conditions and/or the federal mandate. The Office of Sponsored Programs can assist with any questions. Typically, prior approval from the funding agency is required when the total transfer between budget line items is equal to or exceeds 10% of the total award. Prior approval is also generally required when transferring participant support costs to other categories of expense. Even if prior approval is not required from the sponsoring agency, institutional approval is necessary.

The PI must complete and submit the "Request for Budget Change" form, and if applicable the "Request for Payroll Change" form for all proposed budget changes. These forms are located on the Research & Development Corporation website. Budget and payroll change requests only requiring internal approval will become effective within 30 days of receipt by the Business & Finance Office.

If the granting agency must approve the budget changes, then the "Request for Budget Change" form and the "Request for Payroll Change" form as well as any external budget modification documentation must be sent to the OSP to facilitate the internal approval process. Submission of the budget modification request to the granting agency will be determined by their terms and conditions. Budget changes requiring permission of the granting agency will go into effect after approval of the granting agency is received.

No-Cost Extensions

When considering a no-cost extension, the OSP should be contacted as soon as possible. No-cost extensions are typically required to be submitted to a funding agency at least 30 days prior to the expiration of the award. The grant terms and conditions should be reviewed to determine the funding agency's requirements. All proposed no-cost extensions must be routed through the OSP which will conduct internal approval with the Associate Vice President for Business & Finance and the Vice President for Research & Public Service. Requests for no-cost extensions and all supporting documentation (i.e. formal letter of request or budget and budget narrative) must be submitted for internal review at least 45 calendar days before the grant expiration date.

The timing, format, and content of a no-cost extension request is dependent upon the specific award conditions. No-cost extensions cannot be requested solely to use unexpended balances; rather the request must explain why more time is needed to complete the project's objectives and/or scope of work.

Managing Scope of Work, Objective or Programmatic Modification

A change in scope or objective may be needed as sponsored activities progress. Programmatic changes are those areas where implementing the grant as written does not meet the needs of the area involved. Examples are: (1) readjusting the number of students or other interested parties to reflect true representation of the group; or (2) moving a program to another area within the college to serve more students or interested parties.

All changes to the scope of work or objectives require prior approval from the sponsoring agency, especially if the project is federally-funded. Programmatic changes cannot conflict with the granting agency's terms and conditions and/or the federal mandate.

Internal approval of programmatic changes must be obtained before submitting requested changes to the granting agency. Programmatic changes must be routed through the OSP which will conduct internal approval with the Associate Vice President for Business & Finance and the Vice President for Research & Public Service.

Programmatic changes in scope of work will go into effect after they are approved by the granting agency.

Change in Key Personnel

If during the course of an award a change in key personnel is needed, prior written approval must be acquired from the sponsoring agency before such changes are made. Key personnel is not limited to the PI. Rather, key personnel are any personnel deemed to contribute significantly to the completion of the purpose of the award.

Internal approval of key personnel must be obtained before submitting requested changes to the granting agency. Request for key personnel changes must be routed through the OSP which will conduct internal approval with the Associate Vice President for Business & Finance and the Vice President for Research & Public Service.

Reduction or Disengagement of PI

For federal awards, prior written approval from the sponsoring agency is required if the Principal Investigator anticipates reducing his or her effort committed to the award by 25% or more or disengaging from the project for three months or longer. A 25% reduction in time committed to a project is not the equivalent of changing effort committed to a project from 50% to 25%. Rather, it is the percentage change between the former and the new effort committed. Therefore, if a PI originally committed 50% effort to a project but would like to cut his or her effort toward the project in half to 25%, that would represent a 50% reduction in effort commitment and would require approval.

Internal approval for the Reduction or Disengagement of a PI must be obtained before submitting requested changes to the granting agency. Requests must be routed through the OSP which will conduct internal approval with the Associate Vice President for Business & Finance and the Vice President for Research & Public Service.

TIME AND EFFORT REPORTING

All faculty and staff being paid by grant awards must complete Time and Effort reporting bi-annually. Time and Effort is the work performed to fulfill grant objectives and how that ties back to salaries and wages being charged to federal grants. Effort is defined as the amount of time spent on a particular activity. It is the work completed on a grant funded project, whether the grant pays a salary or not. When faculty and staff are written into a grant proposal, effort is committed to the grantor.

Time and Effort reporting is required to meet the federal guidelines set forth by the Office of Management and Budget (OMB) in the 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Certifying Time and Effort

Time and Effort reports verify the amount of time that faculty and staff spend working to achieve the project objectives. They certify that the level of effort being given matches the amount that was committed in the proposal, and that each employee's total Time and Effort percent does not exceed 100%. The reports also certify that matching funds are following the same policies and procedures as federal funds. Overall, Time and Effort reports allow federal grant recipients to verify that their internal review of budget estimates is reconciled against actual activity after the work is completed. The reports ensure that charges are accurate, allowable, reasonable, and properly allocated.

Time sheets and Time and Effort Reports are the standard documentation WVSURDC uses to fulfill federal regulations for charging personnel expenses to federal awards. Time and Effort Reporting takes place in January and July for the preceding six months. The signed hard copy reports are due to the Office of Sponsored Programs by close of business on January 18, and July 18, or the following business day if the date falls on a holiday or weekend. After the supervisor signs the Time and Effort Report form, the hard copy should be hand delivered or dropped in an OSP mailbox (Ferrell 131, Hamblin Rm 101, ACEOP Building and Curtis House). ***A notification must be sent to grants@wvstateu.edu if delivering to an OSP mailbox.***

SITE VISITS BY THE FUNDING AGENCY

Granting agencies planning to conduct site visits to grantees/sub grantees will send communication stating the purpose of the visit, who must attend and what information they will review prior to scheduling a visit. Keeping the lines of communication open and having regular contact with the granting agency is important.

To ensure readiness for a successful site visit, projects should go over the following checklist:

- **Financial management** - includes internal controls, separation of duties, a written accounting manual, backup source documentation and budgetary controls.
- **Personnel system** - includes an up-to-date organization chart, written personnel policies and the duties of employees assigned to the grant.
- **Travel** - includes formal written policies, documentation that travel requests must have prior approval and related travel documentation.
- **Property management** - includes detailed property records, rules for disposition in accordance with the grant agency's administrative regulations, physical inventory reports and property labels.
- **Procurement** - includes written procurement policies, signed copies of contracts or sub-grants, copies of invoices, records related to procurement and the evidence of free and open competition.

CLOSEOUT OF THE GRANT

As a sponsored project nears its end date, the OSP and the Business & Finance Office will work with the PI to ensure that the award is closed out properly. For most awards, closeout procedures include the submission of final technical and financial reports, but also may include property and invention reports or other documentation.

To ensure that all expenditures are made within the grant's performance period, processed, and paid prior to the final reporting date, all purchase orders or contracts for supplies or services must be submitted to WVSURDC's Business & Finance Office 90 days prior to the grant's ending date. Requests for Travel must be for travel within the grant performance period, and travel settlements must be submitted 30 days prior to the grant ending date. Due to the length of time for transactions to appear on the credit card statements, all receipts and credit card requisition forms must be submitted 30 days prior to the grant ending date. No purchases are to be made within the last 30 days of the grant period unless a written request is submitted to the Associate Vice President for Business & Finance due to camps or other activities that take place up to the end of the grant performance period.

The Office of Sponsored Programs can provide assistance in planning the closing of the grant. The budget officer can provide assistance with budget and finance questions as they are responsible for submitting financial reports. However, financial reporting is completed using the documentation provided by the PI. The PI is also responsible for any narrative reporting.

Record Keeping

During the close out process is a good time to make sure that records and documentation are in order. Any activities undertaken during the project and all expenditures of project funds are part of the records for the project. In evaluating the project, the funding source will want to know exactly what was done, when and how it was done, and how much money it cost. Accurate and adequate records are a must as they will provide support during a site visit from the funding agency, during the evaluation of the project, and during the annual financial audit. The terms of the grant will also stipulate the length of time for which grant records must be maintained. The following are some of the records that must be maintained as part of the project:

- **Payroll Records** - Payroll records are housed in the Business & Finance Office. Time sheets must be maintained so that salary charges to an award can be adequately supported. Other payroll records that must be kept include who worked on the project, how much time each person spent on the project, how much they were paid, and what activities they performed. The personnel file includes employment applications and documents to provide additional support. It is suggested that the PI work with the granting agency to develop an acceptable format for this information.
- **Matching Funds** - It is the PI's responsibility to document and keep records of matching funds for the project. In-kind match, which represents the value of non-cash contributions in services or property to the project, must be documented. If the in-kind donation is in the form of personnel services, the payroll timesheet could be used to document the number of hours donated by each person, and copies should be maintained. Cash match for a project can also be documented through written agreements, letters, and payment transactions. The Business & Finance Office may be able to assist, but the PI is ultimately responsible for the matching funds documentation. The terms and conditions of the agreement and/or the granting agency can help determine the appropriate documentation for matching funds.
- **Audits** - Each year, WVSURDC's records are audited by an external, independent accounting firm. Certain funding agencies also maintain the right to audit the grant records. If grant records are not maintained and expenditures cannot be reconciled, it can result in an audit finding.

  Audit findings can result in cost disallowances and require organizations to make repayments to the funding agency. The most common audit findings include: 1) lack of time sheets to support salary costs; 2) lack of consulting agreements and invoices to support that services were related to the awards, and that charges were reasonable; 3) amounts were expended in unapproved or other cost categories without required prior written approval from the funding agency; and 4) adequate supporting documentation for cost sharing/matching funds. All financial records must be maintained in order to facilitate any audits that may include a review of the project.