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I.  The New Award

A. Accepting an Award

The Office of Sponsored Programs (OSP) at Elon University promotes and facilitates research and scholarly activities for faculty and administrative staff by helping them locate and secure external funding. It assists in identifying potential extramural funding sources, developing proposal narratives and budgets, completing standardized application forms, assuring compliance with applicable federal and state regulations, negotiating grant awards and contracts, and providing administrative assistance for funded projects.

This handbook was created to guide faculty and staff who have secured external funding.

Funding agencies award grants to Elon University on behalf of the individual Principal Investigator (PI). As such, often the notice of award is sent to the OSP. If the award documents are sent directly to a PI, the PI should notify the OSP immediately. Because an institutional signature may be required, the award should not be accepted by the PI.

All institutional awards are made to Elon University, not to an individual.* In order for Elon to accept an award, specific information must be contained within the award document(s) issued by the sponsor. This includes the:

1. Period of Performance: the period from the authorized start date to the authorized end date of a project
2. Scope of Work: a narrative description of the work to be completed under the agreement
3. Award Amount: the dollar value of the award
4. Sponsor Contact and Billing Information: the point of contact, including mailing address, telephone number, and any invoicing procedures

*Please note that this process does not apply to awards that are paid directly from the sponsoring agency to an individual (e.g. most fellowships).

The OSP will coordinate formal review of the award terms and conditions, assist with negotiations and publicity, and work with the Accounting Office to establish a separate, restricted grant account.

It is the responsibility of the PI to read the award document(s) and familiarize him/herself with reporting requirements and all aspects of the award.

The PI is ultimately responsible for all aspects of the sponsored project – both with the scholarly activity and the proper fiscal administration. Primary responsibilities of the PI include project management, expenditure management, employee management, reporting, and subcontract management (if applicable).

B. Advertising an Award

Congratulations! An external grant is fantastic news for the PI, the department, Elon students, and the University as a whole. This is important information that should be shared with the various constituencies. When a grant is awarded to Elon on behalf of a faculty or staff member, the OSP will post this information on the OSP website as well as on the website of the PI’s department. OSP will also
inform the Dean, the Associate Provost for Faculty Affairs, and the Accounting Office. In some instances the Associate Provost will contact University Relations to write a piece for E-net. Occasionally University Relations will write a press release for wider distribution.

II. Getting Started

A. New Award Meeting

The Accounting Office will set up a restricted grant account for new grant awards. Representatives from Accounting and the OSP will meet with each new awardee to discuss procedures for expending funds and to answer any questions.

B. Internal Grant Account Number

Each PI will receive an account number to be used for all transactions related to the grant budget. The first digit will be “1”, indicating that it is a designated account. As a designated account, it may only be used for the purposes defined in the award documents. The following six digits represent the “grant account number,” which is unique to each particular grant.

Within each grant account number, there are several specific account lines to which expenditures are charged, depending on the nature of the expense. Each of these lines is designated by a five digit object code. For example, grant supplies are charged to object 51059.

<table>
<thead>
<tr>
<th>Indicates Designated Account</th>
<th>Grant Account Number</th>
<th>Object Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>XXXXXXX</td>
<td>XXXXX</td>
</tr>
</tbody>
</table>

The grant account is made up of multiple 12-digit account numbers. In the case of a federal grant, the suite of accounts will look something like this:

1-XXXXXX-41001 Federal Grants (for deposit/receipt of funds)
1-XXXXXX-50005 Faculty Wage (for the PI Salary)
1-XXXXXX-50050 Student Labor
1-XXXXXX-50500 Benefit Account
1-XXXXXX-51059 Grant Lab Supplies
1-XXXXXX-86098 Equipment
1-XXXXXX-88505 Administrative Allowance/Indirect Cost

In order for a transaction to be posted to the grant account, a complete account number of 12 digits is required.

PIs are given access to OnTrack, a web-based tool, where all charges and credits posted to the grant account can be reviewed. If you cannot access your account in OnTrack, contact Courtney Saul (x5263 or csaul@elon.edu).

Updated August 12, 2015
If any questions arise regarding the activity in the grant account, please contact Jenny Chapman (x6614 or jchapman7@elon.edu) or Courtney Saul, General Ledger/Tech Accountant (x5263 or csaul@elon.edu).

III. Money Matters

A. Pre-award Costs

Some funding agencies will allow the University to incur allowable and allocable pre-award costs 90 calendar days prior to the award start date. Pre-award expenditures are made at the University’s risk. The funding agency has no obligation to reimburse the University if an award is not subsequently made or is made for a lesser amount than expected.

The University may permit the expenditure of funds within the 90 day period only for costs that are absolutely necessary for the start-up of a research project. This mechanism may not be used for the normal expenditure of funds.

Pre-award expenditures must be approved by Associate Provost of Faculty Affairs before incurring or obligating the University to incur any pre-award costs. Requests to incur pre-award costs should be submitted in writing to Tim Peeples (peeples@elon.edu) and should include an explanation as to why the expenditure is necessary for the effective and economical conduct of the project.

B. Multiple Grants

Co-mingling of grant funds is expressly prohibited. If a PI is the recipient of more than one grant award, separate restricted accounts will be established for each one. It is the responsibility of the PI to ensure that expenses and effort are charged to the appropriate grant account and that there is no mixing of funds.

C. Stipend Payments From a Grant

1. Check Request Form

A Check Request Form must be completed and proper signatures must be obtained before a stipend can be paid from a grant budget. All personal reimbursements automatically need a signature at the next level. This includes travel expenditures or reimbursements of any type where money is returned to you. See Signature Authority Thresholds below. Once signed, the Check Request should be sent to Courtney Saul, 2900 CB, for processing. In order for the grant salary to be paid at the end of the month, the form must be completed, signed by all parties and received by the 15th of the month.

All Check Request Forms must be sent directly to Courtney Saul at 2900 Campus Box.

2. Signature Authority Thresholds

Including the PI’s signature, department chairs/budget managers may sign up to $999 without further approval.

Associate Deans may sign up to $1999 without further approval.
Academic Deans may sign up to $2999 without further approval.

Tim Peeples may sign requests of up to $15,000 without further approval.

The Provost or VP for Business, Finance and Technology may sign up to $24,999 without further approval.

For purchases $25,000 to $100,000, the Provost and VP for Business, Finance and Technology MUST sign. When the Provost is not available, the President and the VP-BFT may sign.

All Pro Cards must be signed by the employee AND the employee’s supervisor. This applies to all expenditure levels.

3. Internal Training and Effort Certification Requirements

Before any salary or wages are paid from a grant, the PI and all researchers who are receiving salary support on a grant-sponsored project must complete the approved effort certification requirements:

**Effort Certification Requirements:** A completed Effort report should be submitted to the appropriate dean for review on a semester basis. Effort is reported using a fully online system available at the Effort Reporting Form button at: www.elon.edu/sponsoredprograms.

D. Spending the Money: Processing Payments and Reimbursements

All purchases must have proper signature approval. See C2, above.

All purchases must be allowable. Please see E., “Allowable Costs,” for more details.

1. Purchase Requests and Check Requests

A purchase request is used to order supplies, equipment, materials, etc. A check request is used for limited subscriptions, membership fees, registration fees, etc.

2. Payments to Vendors for Purchases

The departmental Program Assistant will help process orders and payments to vendors. For purchases over $1,000, a Purchase Order is required. If the purchase is made with a Purchasing Card, a purchase order is required if the cost is greater than either the single transaction limit on the card or $1,000, whichever is greater. For detailed policy and procedural information, please go to: www.elon.edu/purchasing or contact Jeff Hendricks (x5580 or jhendricks4@elon.edu).

Before making a purchase of computer hardware or software, verify with Information Technology or Help Desk that the specific items are currently supported.

3. Payments to Independent Contractors for Services

The departmental Program Assistant will help process payments to independent contractors for services performed. An IRS form W-9 is required. Do **not** pay out-of-pocket for services. Do **not** use a purchasing card to pay for services.
If the individual to be paid is from a foreign country, please contact Human Resources as soon as possible and prior to hiring them to perform any work. US Department of Homeland Security, Department of Labor, and Internal Revenue Service regulations govern the entry, visa status, payment and taxation of these individuals. Elon abides by these regulations in all cases. It may take several weeks to complete the paperwork necessary to pay nonresident aliens.

4. Getting Reimbursed for Out-of-Pocket Expenditures

Request for reimbursement of out-of-pocket expenditures that are $150 or less should be submitted to the Bursar’s Office. Original itemized receipts are required and should be submitted within 60 days of incurring the expense. Do not pay out-of-pocket for services.

5. Travel

Reimbursement for travel expenses is received after the trip is completed and a Check Request form is submitted to the Accounting Office with itemized receipts attached. (Entertainment expense is not an allowable cost for federal grants.) Travel advances are available to defray any costs incurred prior to the trip, such as conference registration. The Check Request form must be submitted within 60 days of return from a trip.

6. Subject Payments

If funds are required to compensate human subjects for their participation in a research project, the PI can request a “travel” advance. As with standard travel advances, the request will be approved if the PI does not have any advances outstanding more than 60 days after the completion of a trip. In order to clear the advance (which is essentially a loan to the PI) and have the subjects’ payments charged to the grant account, the PI must submit a participant list with the name, date, signature and amount received for each participant, and a summary total. If the names must remain confidential, submit the list as Participant 001, Participant 002, etc. with an initial from each participant.

7. Indirect Costs

Indirect Cost rates are charged to grants by journal entry based on the indirect cost allowed in the individual grant agreement. For reference, in applying for grants, Elon’s current Cost Rate Agreement with the Department of Health and Human Services is 51.8% of salaries and wages on campus and 26.5% of salaries and wages off campus.

E. Crossing Fiscal Years

Elon’s Fiscal Year Cycle runs from June 1 through May 31. Your grant cycle is based on sponsor-approved start and end dates, not Elon’s fiscal year. However, you should monitor funds in OnTrack over multiple fiscal years to ensure grant funding is carried forward at the beginning of Elon’s new fiscal year.

F. Allowable Costs

OMB (Office of Management and Budget) Circular A-21, Cost Principles for Educational Institutions, establishes principles for determining costs applicable to grants, contracts, and other agreements.

OMB Circular A-21 lists four general tests for allowability, which are:
- **Costs must be reasonable.**

  A cost may be 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. Major considerations involved in the determination of the reasonableness of a cost are:

  1. Whether or not the cost is recognized as necessary for the operation of the University or the performance of the sponsored agreement.
  2. The restraints or requirements imposed by such factors as arm’s-length bargaining, Federal and State laws and regulations, and sponsored agreement terms and conditions.
  3. Whether or not the individuals concerned acted with due prudence in the circumstances, considering their responsibilities to the University, its employees, its students, the Federal Government, and the public at large.
  4. The extent to which the actions taken with respect to incurrence of the costs are consistent with established institutional policies and practices applicable to the work of the University generally, including sponsored agreements.

- **Costs must be allocable to sponsored agreements under the principles and methods provided in the circular.**

  Allocability of a cost involves an assessment of the relative benefits received from the incurrence of the cost. Direct costs charged to a grant account must be specifically identified with that grant project. At the first level of allocability, a cost is incurred solely to advance work under a sponsored agreement. These costs can be assigned to a particular sponsored agreement with a high degree of precision.

  At the second level of cost allocability, a cost is incurred in a manner that benefits both the sponsored agreement and other work of the University in proportions that can be approximated through the use of reasonable methods.

  A third level of allocability involves costs necessary for the overall operation of the institution and, under OMB Circular A-21, deemed to be assignable in part to sponsored projects. (These are the indirect costs).

- **Costs must be given consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances.**

  For all sponsored agreements, the University must determine which types of costs it wishes to maintain as direct charges and which are to be indirect. All costs incurred for the same purpose, in like circumstances, are either direct costs only or facility and administrative costs (indirect costs) only.

  If the cost principles are silent about the treatment of a particular type of cost, the institution will have to rely on generally accepted accounting principles in order to determine the allocability of the costs.

- **Costs must conform to any limitations or exclusions set forth in the circular or in the sponsored agreement as to types or amounts of cost items.**

  In some cases, the cost principles or the terms and conditions of a specific sponsored agreement will establish limitations or exclusions as to types or amounts of cost items. If an authorization statute or
an appropriation statute states that there is a specific limitation on the payment of a particular type of cost, and OMB Circular A-21 is silent on the subject or states something else, the statutory provision takes precedence.

Another limitation on the allowability of costs is that all vendor discounts, credit memos, rebates and other cost adjustments must be applied to the cost of the project.

Selected Items of Cost

OMB Circular A-21 identifies 54 items of cost to be used in establishing cost allowability. The list does not include every possible type of cost an institution might incur. OMB selected items for the list based on two main criteria: (1) if the cost is of a type that routinely arises in the administration of sponsored agreements by educational institutions; or (2) if the cost is of a type for which OMB seeks to have a specific policy.

The following costs from OMB Circular A-21 are listed as not allowable:

- Alcoholic Beverages
- Alumni Activities
- Bad Debt
- Commencement and Convocation Costs
- Contingency Provisions
- Costs of Criminal and Civil Proceedings
- Donations and Contributions
- Entertainment Costs
- Fines and Penalties (failure to comply with federal, state or local laws & regulations)
- Fundraising and Investment Costs
- Goods or services for personal use of university employees
- Housing and personal living expenses
- Interest
- Lobbying
- Meals, other than budgeted travel costs
- Student Activities, unless specifically provided for in the sponsored agreement
- Travel: airfare costs in excess of the customary standard commercial airfare (coach or equivalent) are not allowed except under very specific conditions such as the medical needs of the traveler. These conditions must be documented.

G. Procurement of Supplies and Equipment

The federal government imposes a set of standards for the acquisition of supplies, equipment and real property purchased with federal funds. The purchasing process followed by the University must comply with the minimum standards imposed by OMB (Office of Management and Budget) Circular A-110. Universities can establish thresholds at which different standards apply.

Regardless of the cost of the acquisition, the following Code of Conduct applies:

No employee, officer, or agent of the university shall participate in the procurement of goods and equipment supported by federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of
these parties, has a financial or other interest in the firm selected for an award or purchase. The officers, employees, and agents of the University shall neither solicit nor accept gratuities, favors, or anything of monetary value from vendors or contractors.

Regardless of the cost of the acquisition, grant recipients are required to avoid purchasing unnecessary items.

**Purchasing procedures per threshold amounts**

The threshold amounts below refer to the total cost of the purchase. For example, the purchase of three $900 laptops for a lab is considered to be a $2,700 purchase, not three items under $1,000. A $90,000 equipment purchase with a $5,000 delivery and set-up fee and $8,000 in ancillary parts would be a purchase over $100,000.

**Below $1,000:** There is no formal quotation or documentation requirement. The University expects that vendors will be selected based on their ability to meet quality standards and to be the lowest cost provider at the specified quality level.

Please note the following for all purchases over $1,000: A purchase order is required for all purchases over $1,000. Further, any purchase over $1,000 requires documented or written quotations, which the PI should keep on file. A quotation is a statement from a vendor regarding the price for a specific good or service. Based on any quotes received, the vendor that meets the quality standards at the lowest cost should be selected.

**Acquisitions from $1,001 to $9,999:** Two or more quotations should be solicited, either in writing, via the Internet or by telephone. If a competitive market does not exist for the specific item being acquired, this fact should be documented by the PI of the project.

**Acquisitions from $10,000 to $99,999:** Three or more written quotations should be solicited from vendors. The quotations should detail the specifications of the item(s) to be purchased and should include other qualifying characteristics being considered in the selection of a vendor, such as delivery and time frame. If the market for the specific item being acquired does not allow for three competitive quotations, this fact should be documented by the PI of the project.

**Acquisitions over $100,000:** Three competitive written quotations should be solicited.

An acquisition over the threshold amount of $100,000 made in whole or part with federal funds must comply with the procurement standards established in OMB Circular A-110. Among the standards for this threshold of procurement are:

- An analysis of lease and purchase alternatives to determine the most economical and practical procurement for the federal government.
- Solicitations should include a clear and accurate description of the technical requirements, specifications and all other factors that will be used in evaluating bids. The description should not contain features which unduly restrict competition.
- Preference, to the extent practicable and economically feasible, for products that preserve natural resources, protect the environment and are energy efficient.
- Positive efforts to utilize small businesses, minority owned firms and women’s business enterprises whenever possible.
- No contract shall be made to parties listed on the General Service Administration’s (GSA) list of Parties Excluded from Federal Procurement or Non-Procurement Programs (https://www.epls.gov/). This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority.

- Procurement records and files for purchases must contain at least three elements under federal rules:

  1. **Basis for the contractor selection.** Information showing how the University arrived at the decision to accept the bid of or award the contract to that particular vendor.

  2. **Justification for lack of competition when competitive bids or offers are not obtained.** A departure from the “free and open competition” standard imposed by the federal government requires justification. Unique capacity or ability on the part of the contractor (such as specialized research services from a skilled party) is frequently sufficient justification. Nevertheless, because the action represents a departure from normal practice, it is one that is likely to receive close scrutiny in audits or other reviews conducted by awarding agency officials.

  3. **Basis for the award cost or price.** The cost and price analysis should be documented to establish that the institution has obtained a fair price.

### Capital Equipment

Capital Equipment is defined by the OMB as “tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.” If the purchase of equipment is allowable under the terms of the grant, it is the responsibility of the PI to purchase the equipment in accordance with the established purchasing practices of the University and to ensure the proper receipt, inventory tracking identification and proper operational condition and maintenance of the equipment. Equipment acquired with external support becomes the property of Elon unless restricted by the sponsor.

### H. Subcontracts and Procurement of Services

The federal government imposes a set of standards regarding subcontracting and procurement of services with federal funds. The process followed by the University must comply with the minimum standards imposed by OMB (Office of Management and Budget) Circular A-110. Universities can establish thresholds at which different standards apply.

Regardless of the cost of the acquisition, the following **Code of Conduct** applies:

- No employee, officer, or agent of the University shall participate in the selection or administration of a contract or the procurement of goods and equipment supported by federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of these parties, has a financial or other interest in the firm selected for an award or purchase. The officers, employees, and agents of the University shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to sub-agreements.
Contracting procedures per threshold amounts

Below $1,000: The University expects that the quality and cost of available contractors will be researched, but there is no formal quotation or documentation requirement.

A W9 is required before the contractor can be paid.

From $1,001 to $9,999: Offers should be solicited from at least two potential contractors. The requirements of the work being solicited and the basis for selection should be documented by the P.I of the project.

From $10,000 to $99,999: Three or more written offers should be solicited from potential contractors. The offers should be detailed in their descriptions of the services provided, and should include other qualifying characteristics being considered such as references, time frame and other specifications.

Over $100,000: Three or more competitive bids should be solicited from potential contractors. Elon’s General Counsel will review or prepare the contract. Contact the General Counsel before entering into any contract agreements.

A contract or sub-award over the threshold amount of $100,000 made in whole or part with federal funds must comply with the procurement standards established in OMB Circular A-110. Among the standards for this threshold of procurement are:

**Competition:** OMB Circular A-110 states, “All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition.” Employees making procurement decisions must be alert to conflicts of interest as well as to noncompetitive practices among contractors that may restrict competition. Contractors that develop or draft specifications, requirements, statements of work and/or requests for proposals should be excluded from competing for those contracts. Awards shall be made to the contractor whose offer is responsive to the solicitation and is most advantageous to the project with price, quality and other factors considered.

**Cost and Price Analysis:** As part of the selection process, some form of cost analysis must be made and documented for all significant contract awards. Cost analysis is the process of reviewing the elements of cost that together represent the total price offered. Offers should be received according to various breakdowns such as staff time and effort, supplies to be used, equipment utilization and so on. The purpose of the cost analysis is to determine whether each element of cost is necessary to the performance of the work and is reasonable in its nature and amount.

**Source Evaluation and Selection:** Requests for proposals should establish the criteria against which offers will be judged, including ones which may have to do with quality as well as price. Solicitations should include a clear and accurate description of the technical requirements, specifications and all other factors that will be used in evaluating proposals. The description should not contain features that unduly restrict competition. Documentation should be retained to show how the selection was accomplished. Contracts are to be awarded only to responsible contractors who have the potential ability to perform successfully under the terms and conditions of the procurement. Actions such as checking past performance and verifying availability of financial and technical resources offered are appropriate steps during this stage.

**Debarment and Suspension:** No contract shall be made to parties listed on the General Service Administration’s (GSA) list of Parties Excluded from Federal Procurement or Non-Procurement...
Programs (https://www.epls.gov/). This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority.

Small, Minority-Owned, and Women’s Business Enterprise Utilization: Colleges and universities expending federal funds are required to make positive efforts to use small businesses, minority-owned firms, and women’s business enterprises whenever possible.

Contract Administration and Sub-Recipient Monitoring: Elon is expected to maintain a system of contract administration with respect to contracts and sub-awards financed with federal funds. Contract administration involves determination that contractors have met the terms and conditions of their contracts. This would include such actions as programmatic oversight, periodic assessment of performance, and site visits. PIs have the primary responsibility for monitoring sub-recipients to ensure compliance with federal regulations.

IV. Hiring Employees with Grant Funds

A. Hiring Process

Personnel are a key element of most grants. Specific personnel and their qualifications may have been identified in the proposal narrative, or the narrative may have described the responsibilities of a grant-funded position to be filled upon receipt of the award. In some cases the personnel are current Elon employees whose duties will be expanded or cost-shared and in other cases the personnel are new hires that will be employed by Elon and specifically assigned to the grant project. Employees hired with grant funds are typically said to be on “soft money,” which means their employment is limited to the duration of the grant.

As hiring supervisor, the PI has the responsibility to select the best-qualified candidate while adhering to all applicable laws and regulations. The same hiring process that applies to regular employees at the University is used when hiring grant-funded personnel. In general, the advertising and hiring process involves developing a job description, getting approval, advertising the position, interviewing applicants, and making a selection. See the Human Resources website at www.elon.edu/e-web/bft/hr. See “Supervisor Resources” for hiring procedures.

B. Hiring Current Elon Students on Grants

When hiring a student on a grant, regardless if you are paying an hourly wage or stipend, a work agreement must be completed in Financial Planning. A new work agreement must be submitted for each position on campus, and when the student returns in the fall each year. Time sheets must be submitted by the student to the supervisor via on-line using On-Track by Thursday 11:59 pm, the day after the pay period ends on Wednesday. The supervisor must approve timesheets by Tuesday 8:30 am, after the pay period ends on Wednesday. If you are paying students a stipend, send an email or memo to Renie Thompson (rthompson8) on the pay period ending date before the pay date the payment is to be made; with a brief description of what the payment is for, the grant account number, the student’s name, Elon ID number and amount the student should be paid. Students are paid by Bi-Weekly on Thursday after the pay period ends on Wednesday.
V. Reporting Requirements

Along with the programmatic component of grant-funded work, the PI has an administrative responsibility as well: reporting. The PI is responsible for the timely submission of all reports in accordance with the terms of the grant. Please refer to the award letter or agreement for reporting requirements specific to the funding agency or award or contact the OSP. Generally, annual progress and financial reports will be required. In addition, a final narrative or technical and financial report will be required. Unless otherwise specified in the grant terms, final reports are typically due within 90 days after the grant ends.

A. Financial Reports

Accounting will provide a complete financial report when required by the sponsoring agency. You MUST obtain an official financial report from Accounting. Do not report using your own records. A financial report completed by the PI/PD is not an official institutional report of expenditures. Please work with the OSP and Accounting to determine sponsor procedure for submitting these reports.

B. Other Reports

The OSP Grants Coordinator will send 90, 60, and 30-day reminders for interim, annual, and final reports. The OSP will provide clarification on reporting requirements if needed. Copies of all narrative reports and correspondence related to the grant should be forwarded to the OSP.

VI. Changes to Project and/or Budget

Some changes require prior sponsor approval and others do not; please check with the OSP to clarify. Please note that changes may require that the OSP provide the sponsor with written notification and/or obtain written approval from the sponsor for the changes. If you wish to make any changes to the project and/or budget, please contact the OSP before making any changes. The OSP will determine whether your requested changes can be approved internally or if the sponsor’s approval is required. The following provides some answers to common questions with regard to project changes:

A. Changes to the Budget

In some cases, a grant budget may be modified from its proposed form to meet unanticipated needs and to make other types of post-award changes. This may be approved by the OSP if the requested change is allocable and reasonable and within the funding agency specifications; for example, some agencies allow a defined percentage variable, such as a 10% fluctuation between approved categories before sponsor approval is required. For sponsors that do not allow the re-budgeting of funds without prior approval, the OSP will formally submit a request to the sponsor on behalf of the PI.

B. Other Project Changes

Generally, prior approval by the sponsoring agency is required for the following situations: if the PI wants to change the project scope or objectives; if key personnel will be changed; if the PI will be absent for more than three months; if the PI’s effort will be reduced by 25% or more; if additional funds are required; if the grant will be transferred to a different institution; and if an equipment transfer is involved. “Prior” indicates that written sponsor approval must be obtained before undertaking any action. Some sponsors allow for a great deal of flexibility in the management of the grant to the University. This is called “expanded authorities.” Grants that include expanded authorities permit the University (OSP) to approve changes to the budget and certain administrative processes without seeking
prior approval from the sponsor. Two examples of changes that may occur without prior approval include a one-time “no-cost extension” and carrying forward unobligated balances into subsequent funding periods. Please contact the OSP if you foresee the need to make any changes to the original project or for further clarification.

C. No-Cost Extensions

Most sponsoring agencies will allow an extension of the grant expiration date if more time is required to assure adequate completion of the original project scope. Although the requirements to apply for a “no-cost extension” (NCE) vary by sponsor, many federal agencies allow the OSP to authorize a one-time 12-month NCE for specific reasons, which must be provided in writing. Please be prepared to provide a written technical justification for an extension. Please note that the fact that funds will remain at the expiration of the grant is not, in itself, sufficient justification for an extension. In all cases, such extensions must be requested well in advance of the expiration date. Please contact the OSP as soon as it is known that a grant extension will be necessary.

VII. Award Closeout

The PI/PD is responsible for preparing and submitting the final technical report to the sponsor according to the schedule outlined in the award. If additional time is needed, the PI/PD should contact the OSP a minimum of 90 days in advance of the project expiration date to discuss requesting an extension of the project. Extension requests must be made for programmatic reasons, not financial reasons. The Accounting office will prepare and submit all financial reports and property reports, as needed.

VIII. Campus Contacts

<table>
<thead>
<tr>
<th>Name</th>
<th>Contact regarding:</th>
<th>Office</th>
<th>Ext.</th>
<th>Email</th>
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<tr>
<td>Lorraine Allen</td>
<td>Financial reporting</td>
<td>Accounting Office</td>
<td>x5260</td>
<td><a href="mailto:allen1@elon.edu">allen1@elon.edu</a></td>
</tr>
<tr>
<td>Courtney Saul</td>
<td></td>
<td></td>
<td>x5263</td>
<td><a href="mailto:csaul@elon.edu">csaul@elon.edu</a></td>
</tr>
<tr>
<td>Bonnie Bruno</td>
<td>General questions (pre and post-award, compliance)</td>
<td>Sponsored Programs Office</td>
<td>x6603</td>
<td><a href="mailto:bbruno2@elon.edu">bbruno2@elon.edu</a></td>
</tr>
<tr>
<td>Jenny Chapman</td>
<td>Grant account &amp; budget information (post-award)</td>
<td>Sponsored Programs Office</td>
<td>x6614</td>
<td><a href="mailto:jchapman7@elon.edu">jchapman7@elon.edu</a></td>
</tr>
<tr>
<td>Stephanie Page</td>
<td>Hiring grant-funded employees</td>
<td>Human Resources</td>
<td>x5560</td>
<td><a href="mailto:spage@elon.edu">spage@elon.edu</a></td>
</tr>
<tr>
<td>Jeff Hendricks</td>
<td>Purchasing Procedures</td>
<td>Purchasing</td>
<td>x5580</td>
<td><a href="mailto:jhendricks4@elon.edu">jhendricks4@elon.edu</a></td>
</tr>
<tr>
<td>Renie Thompson</td>
<td>Hiring grant-funded students</td>
<td>Accounting</td>
<td>x5284</td>
<td><a href="mailto:rthompson8@elon.edu">rthompson8@elon.edu</a></td>
</tr>
<tr>
<td>Tim Peeples</td>
<td>Pre-award Expenditures, Matching, etc.</td>
<td>Provost Office</td>
<td>x5613</td>
<td><a href="mailto:peeples@elon.edu">peeples@elon.edu</a></td>
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