



***Grants & Sponsored Programs
Compliance Manual***

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1. Introduction

Welcome to Ramapo College of New Jersey's ("Ramapo", "RCNJ", or "College") *Grants & Sponsored Compliance Manual*. This guide compiles an overview of the College's internal policies, processes, and procedures for faculty and staff involved in sponsored programs. It is important for Ramapo to comply with the various requirements when receiving and managing external funding, so we aim to ensure our entire community is aware of the rules and processes for submitting funding requests and managing awards.

At Ramapo we are fortunate to receive funding from federal and state agencies, as well as private organizations, to support research, scholarship, creative work, and other institutional activities. These funds come to us through grants, contracts, and cooperative agreements, which we refer to as "Sponsored Programs," "Awards," or "Projects." In all instances, as the awardee and recipient of these funds, the College is responsible for stewardship of these funds. Proper management of expenditures is essential to meet the standards of internal controls and allowability of cost.

For federal sponsored projects, we follow the requirements outlined in the federal Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* [2 CFR 200](#); commonly known as "OMB Uniform Guidance." There may be additional agency award requirements to follow, as well as the Federal Acquisition Regulations (FAR) for federal contracts.

Although this manual is comprehensive, each individual award transaction may require a thoughtful prioritization of sponsoring agency award terms and conditions, along with Ramapo policies and procedures, to arrive at appropriate allowability and management decisions. This manual will be reviewed periodically or as needed by the Office of Grants and Sponsored Programs and Grants Accounting and updated as needed to reflect such changes.

This manual applies to all sponsored programs and projects, regardless of whether they are funded by federal and state agencies or private organizations, and it covers all employees – that includes faculty, and staff who are involved in these activities as well as individuals contracted by the College to engage in research that is supported by federal, private, or College funds.

We are here to support you every step of the way as we navigate the opportunities to fund your sponsored projects.

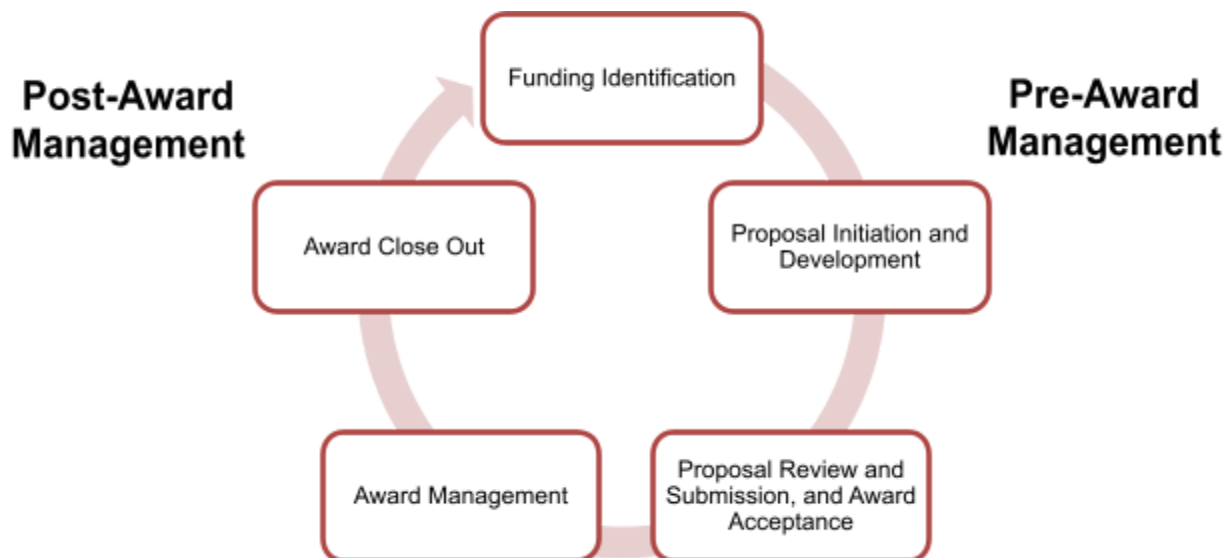
2. About Sponsored Programs

2.1 Sponsored Programs Lifecycle

We would like to introduce you to key activities in the sponsored program lifecycle. The process begins with a Principal Investigator (PI) or Project Director (PD) identifying a funding opportunity to support their scholarship, research, creative work, student service programs or other activities that align with the College's Strategic Plan, Values, and Mission. The steps from the ideation stage, to responding to an award announcement, assembling the proposal, submitting the proposal package to the sponsor, and acceptance of the eventual award is referred to as the Pre-Award phase.

Once an award is accepted, it is then set up in Ramapo's financial system allowing for day-to-day project costs (e.g., salary, benefits, supplies) to be charged to the project. This phase is referred to as the Post-Award phase. Post-Award also includes all activities through final invoice, reporting, and closeout of the project.

The illustration below depicts the typical sponsored programs lifecycle from ideation to project completion. The Office of Grants and Sponsored Programs (OGSP) and Grants Accounting (GA), will help the PI/PD navigate these processes.



2.2 Key Offices

Lifecycle Step	Office or Person Involved
Proposal Initiation – identify funding opportunities	PI/PD, with support from OGSP, Supervisor, Dean, and/or appropriate Vice President
Proposal Development – writing and budget development, identify and get letters of support from partners and collaborators	PI/PD, with support from OGSP and Grants Specialist
Proposal Submission – gain approval to submit, and submit to sponsor	OGSP; PI/PD
Award Acceptance – receive notice of award from funding agency, review, negotiate, and accept award	OGSP
Award Management – establish the award account, execute the project, and manage the award in alignment with relevant requirements	PI/PD, with support from Grants Specialist and OGSP
Award Close Out – file all required reports, close-out the award account, retain all documents in alignment with records retention requirements	Grants Specialist and PI/PD, with support from OGSP

2.3 Roles and Responsibilities

The table below outlines roles and responsibilities across the award lifecycle. The roles are as follows:

- P = Primary responsibility (key role)
- S = Supporting the function
- A = Individual should be aware of the processes in place but not part of the process.

Function	VP	Dean/ Supervisor	PI/ PD	OGSP	GA	Legal	IA
Pre-Award							
Identify opportunities	S	S	P	S			
Intent to Submit			P	S		A	
Financial Conflict of Interest disclosure			P			S	A
Determine PI/PD eligibility	S	P	S	S			
Proposal Development		S	P	S			
Identify partners/ collaborators		S	P	S			
Budget Development		S	P	S	S		
Evaluate subrecipient eligibility				P		A	
Solicit letters of support		S	P	S			
Ensure compliance with IRB, IACUC, and biohazard use (if appropriate)		S	P	S		S	
Evaluate export controls				S		P	
Ensure compliance with common certifications, including Lobbying, Debarment and Suspension, Drug-Free Workplace, and Civil Rights				P			
Proposal Approval and Submission	A		S	P		A	
Accepting the award			S	P		A	
Award acceptance communication	S	S	S	P			
SAM.gov Registrations*	P						

Function	VP	Dean/ Supervisor	PI/ PD	OGSP	GA	Legal	IA
Post-Award Management							
Award Setup/Account Establishment			S		P		
Subcontract/ Subaward draft			P	S	S		
Subcontract review and approval	P		S	S	S	S	
Cost Reallocations (non-payroll)					P		A
Payroll/ time reporting			S		P		A
Expenses (initiate purchases and approve payments)		S	P		S		
Subcontractor work approval			P		S		
Establish subaward Purchase Order			P		S		
Subcontractor invoice approval			P		S		
Payroll allocation and reallocation			S		P		
Cost sharing tracking			S		P		
Invoice prep and submission (paper and ACH/Letter of Credit)			S		P		
Milestone invoices tied to a Project task			S		P		
Milestone invoices not tied to a Project task			S		P		
Budget Monitoring			P	S	P		
A/R and Cash Management processes					P		
Assisting in A/R collection and bad debt decisions (e.g., absorbing write-offs)					P		
Approving all costs and delegating purchasing power to responsible individuals aware of the cost allowability requirements			P		S		A
Final cost allowability determinations				S	P		A
Approving all costs charged to awards, making timely corrections, and making initial allowability determinations			P	S	S		A
Reviewing, approving, and processing cost transfers			S		P		A
Initiate request for rebudgeting and prepare documentation	S	S	P	S	A		
Change in scope or key personnel		S	P	S			
Approving no-cost extension requests	S	S	S	P	A		
Interim Financial Reporting			P	S	S		
Award Closeout							
Creating and submitting closeout items (e.g., final reports)			P	S			
Final Financial Reporting			S		P		
Notify PI/PD when award end date is within 90 days			P		P		
Invention/IP reporting			P			S	
Implementation of Data Management Plans; preservation of data and materials			P				

Function	VP	Dean/ Supervisor	PI/ PD	OGSP	GA	Legal	IA
Management and Compliance							
Provide an organizational framework to comply with federal regulations and award terms and conditions		S		P	P	S	S
Administrative record retention / storage			P		S	A	A
Define business processes for financial compliance items (effort reporting, cost sharing and subrecipient monitoring)		S		S	P		A
Accounts payable management					P		
Knowing there is a new federally sponsored research award and rules surrounding allowability of costs			S	P	P	P	A
Regulatory compliance and advisory				P	P	P	A
Ensuring compliance certifications are in affect (including foreign participation waivers)				P		P	
Oversight for Single Audits				S	P		A

*Registration in the System for Award Management (SAM), an official registry of the U.S. government, is required to apply for and receive federal and state funding. The College submits annual updates to the SAM.

3. Pre-Award Management

3.1 Funding Types

Government agencies (federal, state, and local) and private organizations issue funding announcements to encourage submission of proposals for funding consideration. Awards are made to Ramapo College with a faculty or staff member assigned as the PI/PD. The College has discretion on whether it will accept the sponsor's terms and conditions.

Awards are made through a variety of instruments: grants, contracts, or cooperative agreements. Those made directly from a sponsor to the College are referred to as "prime" awards. In some cases, prime award recipients then distribute a portion of their award to another entity (e.g., "passes through") by way of a "subcontract" or "subaward."

- **Government Sponsors** - Funding from federal, state, or local governments typically has stricter terms and conditions compared to private organizations. Pass-through entities are required to identify the prime source of funds.
- **Private Organizations** - Ramapo College Foundation receives funding from other foundations and non-government entities. These may have their own terms and requirements. All grants received by the Foundation are used exclusively for the benefit of Ramapo College.

You can find detailed information about how to find funding in our [Pre-Award Handbook](#).

Certifications and Representations

The OGSP carefully reviews each funding announcement to protect the College from a compliance standpoint, but more importantly, to give our faculty and staff the best opportunity for a successful proposal. The funding announcement will describe all compliance requirements, required certifications (e.g., “certs”), and representations (e.g., “reps”). These are required to be eligible for the award. More information about proposal certifications can be found in the OMB Uniform Guidance ([2 CFR 200.209](#)). Some agencies and pass-through entities may require additional certifications and representations at the time of proposal submission.

Most Federal assistance awards (grants and cooperative agreements) include four common certifications:

- **Certification Regarding Lobbying**– Certifies no federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of the federal agency or a member, officer or employee of Congress, in connection with the award.
- **Debarment and Suspension**– Certifies that the institution is not presently debarred, suspended, proposed for disbarment, ineligible, or voluntarily excluded from transactions with a federal department/agency.
- **Drug-free Workplace**– Certifies that the applicant is and will continue to provide a drug-free workplace.
- **Certification Regarding Civil Rights Compliance**- Certifies programs will be offered to all eligible persons without regard to race, color, national origin, sex, disability, age, political beliefs, religion, marital status, or familial status.

You may also need to ensure compliance with other laws and regulations governing the conduct of the work, such as those regarding human subjects research or animal use. If there are any questions or concerns about any other compliance issues please contact OGSP.

3.2 Proposal Initiation and Development

Completing a grant application demands significant time and energy. Applications developed with careful planning in advance tend to yield much higher success rates than those done hastily. Project development may require input from multiple on- and off-campus partners, significant data collection and analysis by Ramapo College’s Office of Institutional Research, and development of an evaluation plan. Hence, the project development process should commence at least one month, if not earlier, before the submission deadline to ensure all participants have adequate time to contribute their ideas and support.

Pre-approval to develop a grant proposal is required by the OGSP. This will ensure that the sponsored project is consistent with the Colleges’ Strategic Plan, Mission, and Values. A proposal initiation form must be submitted at least one month prior to initiating efforts to obtain funding. (Appendix B) The OGSP, along with the respective Supervisor, Dean, and/or Vice President, will review and approve the proposed project details described on the form. Additional information or clarification may be requested. Once it is approved, you will be notified by email and can begin working on the proposal.

As you develop the proposal, the OGSP and the Grants Specialist will work with you to ensure that:

- all budget items, including cost-sharing commitments, are in accordance with sponsor and College guidelines;
- submission and compliance deadlines are met;
- subaward and contractor information is correctly described; and
- that the full final proposal is in accordance with the sponsor’s and College’s requirements.

3.3 PI/PD Eligibility

All proposals submitted to sponsors for external support must designate a PI/PD. This person must be a full-time faculty or staff member of the College with the ability and time to oversee the sponsored project at a high level.

3.4 Budget Development and Budget Justification/Description

Budgets and budget justifications are key elements of a sponsored project proposal. Budgets outline the anticipated expenses for a project, covering personnel, equipment, travel, supplies, and more. Budget descriptions or justifications provide explanations for each expense, demonstrating the necessity and appropriateness of costs as they relate to the project. Together, they ensure financial planning, accountability, and compliance with funding agency requirements, thus enhancing the competitiveness of the application.

Budget Preparation

Proposed budgets and budget justification/description are required for all proposals submitted to the OGSP. Budget items must conform to the stipulations of the sponsor and the College. Budgets may include both direct and indirect costs, as allowable, when determining the total cost of the project. Consideration should be made for annual cost increases when submitting a multi-year budget. In-kind or cash matches must be noted in the budget and budget justification/description.

Budget Categories

Below, we have defined several typical budget categories. ***Further guidance on how these categories are charged to an award is presented in Section 4 “Award Management”.*** Please note that there may be additional functional budget categories included in the funding announcement. You should work with the OGSP for clarification about these additional categories.

1. Personnel - OMB Uniform Guidance defines Institutional Base Salary as “the annual compensation paid by the College for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities” (e.g., an employee's College salary). Salary distribution, based on the committed effort, should be included in the budget justification/description.

- Institutional Base Salary (IBS) information or/and pay rates used in budgeting should be obtained directly from People Operations and Employee Relations. This category will include hours or percentage of time and institutional base salary pay rate to calculate total direct personnel compensation for each individual on the award. The Budget Office can provide information on expected annual increases. Efforts charged to the grant should be aligned to the project scope and activities.
- Some sponsors (e.g., National Institute of Health and National Science Foundation) have salary limits that should be applied to all projects. (Appendix F & G)
- Course release (for faculty) charged to the grant should be included in this category.
- OMB Uniform Guidance further states that “Charges to federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.”

a) Faculty Salary

Academic Year Salary: No other salary payments are allowed to faculty during the academic year in addition to their IBS received from the College for a grant **on which they are a PI or PD**. IBS represents 100% effort. It is incumbent upon the PI to ensure their effort does not exceed 100% of their IBS during their contracted period, regardless of the number of concurrent grants from which they are paid. If, due to unforeseen circumstances the PI must exceed the 100% effort once an award is made, this will require the approval of their VP and POER, as well as the sponsoring agency.

Course Release: Full-time faculty members may apply to the College for release time from their regular teaching load in order to carry out grant-funded activities if allowed by the sponsor. Release time from courses is included in the project budget and calculated based on the faculty rank (see [Overload and Adjunct rates](#)). Generally, one four-credit course release during the academic year is equal to 13% of a faculty member's IBS, which must be reflected in effort reporting. For salary increases across a multi-year project, the Grants Specialist will work with the Budget Office to project these increases. Course releases do not generate fringe expenses.

Summer Salary: As the College has a 10-month academic year (September to June) for which faculty receive an IBS, the maximum award summer pay under federal regulations would be up to two months (e.g., July and August). The two months in the summer for work done on grant-funded projects would be at a rate of no more than 10% of their IBS per summer month. Summer pay is not an entitlement and must be disclosed in the proposal. Commensurate work must be done, which will be reviewed and communicated to POER by your Dean. **See section 4.12 for further details.**

The College's Academic year starts in September. As such, summer pay will be based on the previous year's IBS and is allocable to federally sponsored agreements as follows:
$$(IBS/10) \times (\# \text{ months}) \times (\% \text{ monthly devoted to the activity})$$

Approvals: Both course releases and summer salary require pre-approval by your Dean. Please use the Course Release & Summer Salary Form (Appendix C) during the grant submission approval process to ensure that you have their support. Per the AFT Collective Bargaining Agreement, faculty are not permitted to teach overload in any semester in which they receive one or more course release/reassigned time.

b) Full-Time Personnel Salary

Full-time personnel may have a portion or all of their salary paid for by a grant dependent on their contribution. Twelve month employees are not eligible for additional salary paid through a grant with the exception of cross-departmental consulting.

c) Part-Time Personnel (hourly)

Part-time personnel can be hired to work on a grant and paid at an hourly rate. Rates are determined in consultation with POER.

2. Fringe Benefits - Fringe benefits are allowances and services provided by the College to their faculty and staff as compensation in addition to regular salaries and wages. They include, but are not limited to, health insurance, unemployment benefit plans, workers compensation, FICA, and retirement. The allocation of fringe benefits in a grant budget is proportionate to the salaries and wages charged to the grant and is based on the rate negotiated with the federal government for federally sponsored grants. In some cases, sponsors do not allow fringe rates to be charged to the grant, or may limit them. As you develop your budget, you will work closely with OGSP to apply the currently negotiated fringe rate to the grant.

3. Equipment - Unless specified directly in the grant, equipment means tangible property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$10,000.

4. Materials and Supplies - Unless specified in the grant, supplies mean all tangible property other than those described in the definition of equipment. For example, a computing device is a supply if the acquisition cost is less than \$5,000, regardless of the length of its useful life.

5. Participant Support Costs- These costs are direct costs for items such as student scholarships, stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees in connection with conferences, or training projects. They are typically incurred for projects that have an education or outreach component. It may also include support paid to external participants who are not employees of the College, e.g., teachers, trainees, and fellows, and associated travel, subsistence, and other allowable, supported costs.

6. Travel and Meals and Incidental Expenses (M&IE)- All travel must be identified and estimated in the budget and budget justification/description and conform with College Policies or sponsor guidelines in the proposal. Domestic and foreign travel expenses should be separately described. Domestic per-diem travel rates can be estimated using U.S. General Services Administration (GSA) Rates; foreign per-diem travel rates can be estimated using State Department Rates. Most federal and state agencies require the use of a domestic carrier for travel both in the U.S. and abroad, except under very specific circumstances. If the grant does not specify a M&IE rate, the College rate should be used. A Travel Authorization Request (TAR) is required for grant-funded travel.

7. Publication Costs/Documentation/Dissemination - This category includes the expense of documenting, preparing, and presenting and/or publishing work conducted under an award.

8. Professional/ Consulting Services - Consultants provide technical support for an award. Their support should be identified in the budget and explained in the budget justification/description. Contracting with vendors and consultants must follow the College's Procurement Policies.

9. Subawards - It is the responsibility of the PI to develop a budget and scope of work prior to engaging potential subrecipients and prior to presenting a project budget to the OGSP.

10. Facilities and Administration (F&A) Costs (Indirect Costs) - Facilities and Administrative costs are those costs that cannot be identified readily and specifically with a particular sponsored project. Indirect costs are to be calculated in accordance with grant guidelines. When allowed, indirect cost charges should be the maximum amount allowed by the sponsor. As of July 1, 2024, the indirect cost rate for the on-campus projects is 63%, while the off campus rate is 22%. These rates are effective through June 30, 2028. **See section 4.5 for further details.**

11. Human Subjects: Research projects may require the participation of human subjects. These individuals may receive payments or incentives for their participation but must be consistent with the approved IRB protocol and Ramapo College policies.

3.5 Proposal Review and Submission, and Award Acceptance

Once your team has completed all required proposal documents, you will then share these with your Supervisor, Dean, and/or Vice President, along with the grant submission approval form (Appendix D) and approval for course release/summer salary form (if appropriate). After you gain their approvals, all final drafts must then be transferred to the OGSP who will route it to the Grants Specialist and the Provost (if appropriate) for final submission approval.

Final drafts must be submitted **at minimum 7 working days** before the submission deadline in order to conduct a full review of the proposal. Please discuss with OGSP if this timeline is prohibitive based on a short-notice release of the RFP or the deadline imposed by the sponsor. This review consists of much more than a final budget review. The OGSP will also conduct a final review of specific content and formatting required by the sponsor. These guidelines are in place to ensure proposal applicants submit a complaint, high-quality proposal.

Failure to meet these deadlines will result in the OGSP being unable to ensure the review, approval, and/or submission of your proposal application. Furthermore, proposals received beyond the deadline policy will not undergo a complete review. Rather, they will undergo a limited review to ensure compliance with institutional policies and guidelines.

In some cases, the College may decide not to approve a proposal for submission. The decision not to submit a proposal may be based on various factors (e.g., alignment with the College's priorities, available resources, and potential risks). The primary goal of the OGSP is to support high-quality work and ensure compliance with applicable regulations and guidelines. In such cases where a proposal is not approved for submission, the PI/PD can work with OGSP to gain feedback on areas to revise the proposal to meet submission standards and prepare for resubmission.

The OGSP is the Authorized Organizational Representative (AOR) and is the only office that may submit a proposal on behalf of the College. The PI/PD is not authorized to submit grant proposals.

If the sponsor, prior to issuing the award, requires modifications that result in changes to the project activities and/or budget, the PI/PD and the OGSP will work to expedite approvals as needed. An updated copy of all proposal modifications, along with associated approvals, will be maintained as a distinct version by the OGSP.

Awards are reviewed and, if necessary, negotiated by the AOR to ensure the terms and conditions are acceptable to the College. The OGSP is responsible for reviewing the terms and conditions and confirming that the award and budget are acceptable.

4. Award Management

4.1 Award Initiation and Overview

Once an award is fully executed, the project is managed using the following procedures:

- **Award notice**—The OGSP sends a copy of the Notice of Award (NOA) to the PI/PD, and Grants Specialist. The respective Supervisor, Dean, and Vice President will also be notified.
- **Account setup**—The Grants Specialist will identify and request a new fund (FOAP) to accumulate the grant expenditures. The fund is maintained for the life of the grant and deactivated when the grant is closed. The fund is unique to the grant and costs cannot be commingled among multiple grants.
- **Award information meeting**—After the award is made, the Grants Specialist will meet with the PI/PD, Dean or Supervisor, and OGSP to review the grant documentation, budget, effort reporting, and accounting treatments.
- **PI/PD award training**—The PI/PD must take part in grant management training prior to the release of funds and commencement of the project. This training is primarily focused on financial management of the award. The PI/PD must coordinate with the Grants Specialist for this training.
- **Award reporting**—The PI/PD submits all reports as required by the sponsor.
 - Reports to the sponsor are submitted via the appropriate award management portal. In some cases, these reports are submitted by the PI/PD while, in other cases, they are submitted by OGSP. If the former, a copy of the report submitted by the PI/PD should be forwarded to OGSP.
 - Financial reports are handled by Grants Accounting.
- **Project staff management**—The PI/PD will be responsible for managing all staff charged to the grant. This includes certifying effort reporting, and other related expenditures on the grant.
- **Approval of project costs**—Any expenses (invoices, expense reimbursement, P-card transactions) are reviewed by the PI/PD for accuracy and approved by the Grants Specialist prior to processing.
- **Quarterly expense coordination**—At least quarterly, a review of award expenditures and activities will be conducted by the PI/PD with the Grants Specialist.
- **Sponsor billing**—Requests for reimbursement (e.g., drawdowns, invoices, etc.) from the sponsor are prepared by the Grants Specialist and based on award requirements.
 - For cost reimbursable awards, Ramapo requests reimbursement from a sponsor after actual expenses have been incurred, subject to award terms.
 - For milestone payment awards, the PI/PD and the Grants Specialist will coordinate confirmation that billable milestones are met. For example, milestones may be time intervals, number of research participants, or completion of a project deliverable.

4.2 Award Set-up and Use of Expense Accounts

The Grants Specialist will maintain a unique fund for each award. This will be reviewed with the PI/PD during the aforementioned training. Specifically:

- A fund budget is maintained for each award and subaward for the duration of the grant. All costs for that award must be charged to the assigned FOAP. No commingling is allowed.
- If cost sharing (in-kind or cash) has been committed to the award, at least one other fund must be established to accumulate and report on such costs.
- The grant budget will be entered into Banner aligning grant expenses with College expense accounts. Read-only access to these accounts are granted to the PI/PD. The budget entered into Banner is accurate and will be what is considered if a desk audit is requested by a sponsor.

4.3 Cost Sharing

Cost sharing or matching is defined as a portion of necessary project costs that are not reimbursed by the sponsor. It includes both in-kind and cash contributions. In-kind contributions are non-cash contributions in the form of committed effort, equipment, and supplies, wherein the value can be readily determined, verified, documented, and justified. Cash cost sharing involves an outlay of funds specifically allocated to the project.

Some sponsors have mandatory cost sharing requirements where the sponsors require Ramapo to fund a portion of the overall project. Voluntary committed cost sharing is when a PI/PD includes necessary costs in the overall project budget but does not request the sponsor to fund those costs, nor is cost sharing mandatory by the sponsor.

Whether cost sharing is mandatory or voluntary, it becomes a commitment to the award once funded. The cost sharing commitment must be tracked in the financial system to demonstrate that Ramapo incurred costs specific to the project and used non-sponsored funds to cover those expenditures (e.g., departmental accounts, discretionary funds, start-up funds). Many sponsors require cost sharing commitments to be reported in interim financial reports and at award closeout.

Keep in mind that sponsors do not allow award recipients to double count funds used for other purposes. For example, if Project A has a \$5,000 cost sharing commitment, you cannot count those same dollars a second time for Project B that may also have a \$5,000 cost sharing commitment. Additionally, federal grants must only use non-federal money as cost share.

Here are common examples of cost sharing:

- The PI/PD proposes a percentage of their effort without asking for funding to support that effort;
- Student assistants proposed for the project without a request that the sponsor pay their stipends;
- Software purchased for the study, described in the narrative, but is not included in the project budget or its justification.

Costs that benefit common and joint objectives and are recovered in the indirect cost rate are not considered cost sharing. Examples of shared resources are not considered cost sharing include:

- Using shared building space
- Using computer labs
- Having support from administrative staff during their normal workday hours

If a faculty or staff member devotes unpaid effort above and beyond what is proposed in the award, and that effort is not included in responsibilities paid for by salary, that effort is referred to as [voluntary uncommitted cost sharing](#) and need not be tracked or reported.

There are more nuanced types of cost sharing that generally do not present themselves often. For example, an outside organization may offer volunteers to help with an outreach study. This would be considered an in-kind cost sharing commitment. Please refer to this section of OMB Uniform Guidance for more information: [2 CFR 200.306](#).

As noted in section 3.2, leadership must be cognizant of the commitment of College funds. Accordingly, sponsored project applications that include mandatory and voluntary committed cost sharing must be approved by the Supervisor, Dean, and Provost and/or respective Vice President on the Grant Submission Approval Form.

4.4 Pre-Award Expenditures

Expenses incurred before the start date of the award, as noted in the award notice, **are not allowable**, unless expressly agreed upon in writing prior to the start of any activity by the sponsor or pass-through entity. In the limited instance where pre-award expenses are allowed, the expenses must be included in the sponsor-approved budget and must be expressly approved by the Provost or appropriate VP. If the award is not executed, for any reason, the PI's home department may be required to cover any pre-award expenditures incurred.

4.5 Charging Project Costs

The benefit of a sponsored project is to have an outside entity fund research, scholarship, creative work, and other institutional activities. It is important to incur only allowable costs and charge them on a timely basis to the sponsored project FOAP. This allows for proper cost identification and the ability for the College to invoice its sponsors.

Projects consist of both direct costs and indirect costs. Direct costs are costs that are required to advance the work of the project. Please keep in mind that not all project costs are considered allowable. For a better understanding of direct costs, it is important to first understand the types of costs classified as indirect costs.

Indirect costs

Indirect costs (or Facilities and Administrative costs) are costs for facilities (e.g., building and equipment depreciation, operations and maintenance, interest on capital debt service, library costs) and administration (general administration such as accounting, finance, human resources, and student service administration, sponsored project administration, and academic department administration).

Examples of indirect costs:

- Utilities costs (electricity, gas, water)
- Janitors and campus safety
- Building maintenance costs

OMB Uniform Guidance refers to these costs as costs that “meet common and joint objectives.” Another way to think about these costs is that they indirectly benefit **all** functions of the College (e.g., teaching, research, service, and support functions).

Indirect Costs are recovered by way of charging an F&A rate to eligible direct costs. Some sponsors limit the amount of F&A costs they will pay by way of a reduced F&A rate (e.g., 10%) or no F&A rate (0%). Because indirect costs are included in the F&A rate, many sponsors, particularly government sponsors, do not want to pay for these types of costs as direct costs on a sponsored project.

The College has a federally approved Indirect Cost Rate that must be used on all federal awards or contracts (unless a program announcement directs differently). The basis for the rate is total salaries and wages. For current rates, please contact the OGSP.

Direct Costs

Direct costs are costs that can be specifically attributed to a particular sponsored project by advancing the goals and objectives of that project. Examples of essential direct costs include:

- Salaries and wages of faculty and staff who devote effort to the project
- Fringe benefits proportionally allocated to the above salaries and wages
- Travel costs and/or conference costs to present findings and results of sponsored work
- Participant support costs
- Equipment, including acquisition, alterations, repairs, and equipment service maintenance costs
- Materials and supplies used to conduct the sponsored project
- Consulting costs for individuals contributing to aspects of the sponsored project

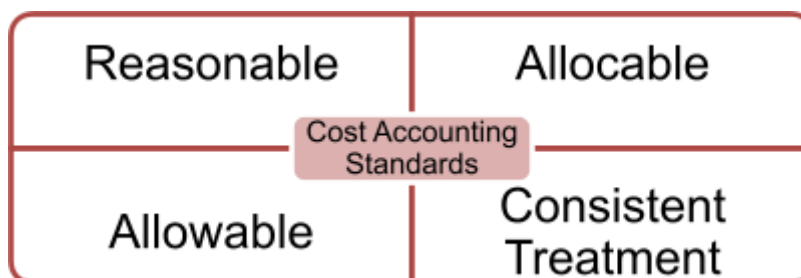
Special Qualifications for Food and Drink Expenditures

Meals are only allowable if such costs are specifically and clearly identified in the proposed scope of work and budget as approved by the sponsor and follows the College's Travel Policies and Procedures (e.g., meals for one-day trips are not reimbursable unless total time exceeds a 10-hour day). Award funds are not otherwise to be spent on meals.

When certain meals are an integral and necessary part of a conference (e.g., working meals where business is transacted), award funds may be used with prior written approval from the sponsor, OGSP, and Supervisor or Dean. Prior approval must include an itemized/detailed breakdown of costs (number of students and staff, dates, food/drink allowance). Proposed costs for meals and coffee breaks must be reasonable and otherwise allowable to the extent such costs do not exceed charges normally allowed by the College in its regular operations.

Cost Accounting Standards

A cost must meet all four criteria, as outlined in OMB Uniform Guidance, to be considered a permissible direct cost.



- **Reasonable Costs** - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

For example, charging a first-class airline ticket to a grant would not be reasonable to travel to a conference. Another example would be purchasing an excessive amount of supplies above and beyond what is foreseeable to need for the project.

- **Allocable Costs** - A cost is allocable to a sponsored project if the goods or services benefit the sponsored project. If the cost incurred benefits more than one project or activity, then that cost should be allocated to the sponsored projects based on the relative benefits of the cost to the projects involved.

For example, a PI needs statistical software for two of their sponsored projects. Project A will utilize the software twice as much as Project B. Therefore, an allocation of 67% of the cost would be allocable to Project A, and 33% allocable to Project B.

- **Consistent Treatment** - Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs.

For example, Microsoft Office software may be provided to all faculty and staff of Ramapo and is consistently treated as an indirect cost; however, should someone try to charge a Microsoft Office license as a direct charge to a sponsored project, then they would be violating the consistent treatment criteria.

- **Allowable** - Costs incurred must conform to the sponsor agency guidelines, terms and conditions of the award, and policies and procedures of the College to be deemed allowable.

For example, Ramapo College may have a policy restricting reimbursement for home internet service; however, should someone try to request reimbursement from a sponsored award, this would violate Ramapo policy despite it being allowable under a sponsoring agency's guidelines. Please consult OGSP for interpretation of competing allowability guidelines.

Unallowable Costs

There are some costs that are expressly unallowable regardless of need or potential benefit to the project. These should not be included in the budget when developed, nor charged to the grant after receipt of the award.

It is the responsibility of the PI/PD to ensure all expenses charged to each award are allowable under the award and charged to the appropriate fund within the correct reporting period. Charging expenses to an award for the purpose of using left over funds is **not allowed.**

Examples of generally unallowable costs include:

- Advertising – not allowable, except for recruitment of staff, students, research subjects, procurement, disposal of surplus materials (when not already reimbursed), or as required by an award.
- Alcoholic beverages are considered entertainment and not serving a business purpose, thus are unallowable.
- Bad debts, late fees, or interest expense (not eligible in the F&A rate)
- Cash payments – Disallowed without original receipts or other appropriate documentation.
- Contingencies- Contributions to a contingency reserve or any similar provision made for events, the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are unallowable.
- Defense, prosecution, claims and appeals – not allowable, except in certain circumstances.
- Donations and contributions
- Entertainment, parties, retirement gifts and the like
- Equipment and other capital expenditures – Items capitalized are disallowed without prior federal approval. However, items under the \$5,000 capitalization threshold are allowable as direct costs.
- Investment management – Costs of investment counsel to enhance income are disallowed. Costs related to custody of money and securities are allowable.
- Housing and personal living expenses – not allowable, except when necessary for the sponsored federal award.
- Lobbying
- Losses on other sponsored agreements or contracts.
- Meals and Coffee Breaks for meetings of an organization or for any meeting without a written agenda

- Post-Project End-Date Costs (e.g., costs incurred after the approved project period)
- Public relations – not allowable, except when required by federal award or to communicate news and information about federal awards or other “matters of public concern.”

4.6 Award and Budget Oversight

There are common scenarios where sponsors want to be notified before something happens that could change the work of the sponsored project. There are other scenarios where the sponsors may simply want to approve something that changes the scope of the project. Here are common examples that require prior approval, which **must be communicated from the PI/PD to OGSP before an official request is made to the sponsor**:

- Change in the scope or the objective (or timeline) of the project (even if there is no associated budget revision requiring prior written approval)
- Change in a key person specified in the award proposal or the award
- Disengagement from the project for more than 3 months, or a 25% reduction in time devoted to the project, by the approved project director or PI
- The transfer of funds budgeted for participant support costs to other non-participant support expense categories
- Unless described in the award proposal and the approved award, subaward, transfer, or contracting out of any work under an award. This provision does not apply to the acquisition of supplies, material, equipment, or general support services.
- Changes in the amount of approved cost-sharing or matching provided by a non-federal entity
- Additional funds are needed to complete the project

In addition to these common examples, agencies and awards may list additional situations that may require prior approval. Individuals on projects should review award terms and conditions for requirements. For example, NSF prior approval matrix¹ outlines which situations required prior written approval.

If a PI/PD believes one of these situations applies to their project, then they should promptly consult with OGSP. The sponsor will either accept or decline the request and will notify the institutional official accordingly.

Modifications and Required Approvals

- Budgets - OGSP and Grants Accounting must approve changes and/or budget category reallocations. Budget modifications should be discussed and documented as part of the regular budget review process with the Grants Specialist and the PI/PD. (Appendix E) This should precede any such budget modifications. Any approved budget or other changes shall be documented and relevant documents including budget revisions, notifications, and the like along with any revised award documentation shall be maintained by the OGSP.
- Scope - The PI/PD must obtain approval from the Dean or Supervisor for any major changes in scope to ensure changes align with the College's strategic priorities. Scope changes requiring sponsor approval must also be discussed with the OGSP.
- No-cost extension - Any requests for no-cost extensions will be made in consultation with the Dean or Supervisor, and OGSP **prior to submission to the sponsor**. No-cost extensions are meant to support project completion and not to be used simply to spend unused funds. See **Section 4.14 for further details**.
- Subaward - Any modification that involves changes to an arrangement with a subcontractor or subrecipient must be reflected in a signed, written amendment that details the change in the scope of work or the project schedule. This document must be reviewed by the General Counsel

¹ [NSF Prior Approval Matrix – May 2024](#)

as described in Appendix K. It is the responsibility of the PI/PD to ensure that the documents are reviewed by the General Counsel.

- **Subrecipients** - The PI/PD will notify OGSP, internal and external (subrecipients) members of the award team when an award modification has been accepted or declined by the sponsor.

Budget Monitoring

The College is committed to effective budget and expenditure monitoring. The PI/PD is primarily responsible for monitoring the budget and ensuring expenditures are compliant with the budget approved by the sponsor, with support from the Grants Specialist, who provides ongoing budget oversight to ensure that expenditures are in conformity with the award budget and award terms.

On a periodic basis, the Grants Specialist reviews expenditures and budgets with each PI/PD to determine whether the financial outlook for their accounts is unfolding as planned or is changing significantly. If significant changes are detected, the underlying reasons for the changes shall be identified by the PI/PD and, if needed, appropriate corrective action shall be taken. Specifically the Grants Specialist and PI/PD will:

- Review grant spending against approved budget to ensure budget is not overspent
- Ensure costs are consistent with the project schedule and incurred between the start and end dates of the project
- Identify and resolve errors in encumbrances and/or expenditures
- Ensure that grant expenditure comply with all rules and regulations, including the sponsor's spending terms and conditions
- Verify that cost transfers and corrections are processed in a timely manner
- Maintain a clear audit trail.

4.7 Expenditure Approval Process

All expenses charged to a grant must comply with the College policies or regulations of the sponsor, if different. ***Refer to Section 4.5 for additional guidance.***

Prior to spending grant funds, the PI/PD is responsible for:

- Ensuring all costs charged to the award comply with College policies and regulations as well as award requirements.
- Confirming costs align with the award's approved budget and the goals and aims of the project.

If a PI/PD is unsure if a cost is allowable, contact the OGSP and Grants Accounting for guidance prior to incurring the cost.

The Grants Specialist will:

- Approve expense reports for compliance with College policy and grant allowability
- Approve direct pay vouchers for appropriate supporting documentation and payment information
- Work with Budget and Payroll to establish payroll allocations to charge salary and fringe to grants.

The Dean or Supervisor will:

- Approve all expense reports and travel authorization requests.
- Approve direct pay vouchers.
- Approve all salary related special payments.

4.8 Procurement

The College's procurement practices adhere to OMB Uniform Guidance [2 CFR 200.320](#). When making purchases with award funds, the College will comply with OMB Uniform Guidance purchasing thresholds, as well as State of New Jersey Contract Law (N.J.S.A. 18A:64-6).

Prior to engaging any contractor/vendor, the PI/PD must contact the Purchasing Department for vendor requirements in accordance with the State of New Jersey Contract Laws. Pre-approved vendor agreements must be used or reviewed by the College's General Counsel if any changes are made. All contracts must be signed by the Unit Head. If the contract is over \$1,000, both the Unit Head and CFO must sign. Contracts not following procurement policies will be rejected by the Grants Specialist. It is the PI/PD's responsibility to ensure vendors do not begin work until a contract has been fully executed. Vendors must agree to Ramapo contract, terms/form of payment and all other College Purchasing / Accounting policies and procedures for providing vendor documentation, invoices, and backup as required.

Oftentimes, consultants need to be named in a proposal (e.g., external evaluator). It is because of their expertise that a grant award is made. Should a grant be awarded, it is incumbent upon the PI to use the services of the named consultant in the sponsored project. If something unexpected arises and it is not possible to use the consultant, please consult with OGSP on how to proceed.

Documentation on purchase orders and requisitions will be maintained in accordance with the College's purchasing policies and procedures. Refer to the Purchasing Department's Intranet Site for bidding requirements, Board of Trustees Bidding Waiver, Procurement Credit Card manual, and other documentation requirements.

The College contracts only with responsible vendors possessing the ability to perform successfully under the terms and conditions of the contract. Consideration will be given to such matters as vendor integrity, compliance with public policy, record of past performance, and financial and technical resources.

4.9 Equipment Management Requirements

Capital equipment purchased using federally sponsored funds needs to conform to the requirements in OMB Uniform Guidance. This process is centrally managed; however, there are a few important points for PI/PD's to consider if they purchase capital equipment with federally sponsored funds (all or in part):

- Make sure the Business Services and Purchasing Department has tagged the asset for its biennial equipment inventory.
- If the asset is moved to another room or building, notify the Business Services and Purchasing Department.
- If the asset is no longer being used and/or disposed of, this information needs to be communicated to the Business Services and Purchasing Department so they can update the College's equipment inventory records.
- If the PI/PD wants to sell the asset, contact the Business Services and Purchasing Department for proper handling. Sponsoring agencies may require any gains on sale of assets to be applied to the project or refunded to the sponsor. Some federal contracts prohibit sales and require the federally funded assets to be returned to the sponsor.

4.10 Cost Transfers

The PI/PD on an award, working closely with the Grants Specialist, is responsible for ensuring that only allowable, allocable, and reasonable costs are charged to a sponsored agreement. Costs should ideally

be charged when they are first incurred (per OMB Uniform Guidance [2.CFR.200.302](#)). However, there are circumstances that may require transferring expenditures to an award subsequent to the initial recording of the expense in the College's accounting system. Cost transfers examples include payroll reallocations and invoice reclassifications between FOAPs.

Cost transfers are initiated by the Grants Specialist upon notification of the PI/PD and reviewed and approved by the Controller.

- Requirements for cost transfers:
 - o Each cost transfer must be supported with documentation, including:
 - A full description of the expenses
 - Justification of the cost transfer
 - If the cost transfer is due to an error, an explanation of error correction is required
 - The written approval of the PI/PD is required to show agreement with the transfer of expense to the appropriate grant fund
 - The explanation for the cost transfer must be clearly stated and must be sufficient for an independent reviewer (e.g., an auditor) to understand the transfer and conclude that it is appropriate.
 - o Cost transfers must be processed as soon as possible after the original transaction but should not be processed later than ninety (90) calendar days after the date the expense was initially recorded in the College's accounting system. If a particular sponsor's cost-transfer policy is more restrictive than 90 days, the more restrictive policy will apply.
 - o The College recognizes that there may be extenuating circumstances for cost transfers to be processed after the 90-day limit. Transfers which are not made promptly, due to extenuating circumstances, must include a detailed explanation. All cost transfers made after the 90-day period will be considered only after careful review and approval by the Grant Accounting Office. Transfers over 90 days will require an explanation indicating the measures that have been put in place to prevent future occurrences. Additional information may be requested if the Grants Specialist determines the late transfer is indicative of a systemic problem.
 - o No time limit exists for removing expenditures from a Sponsored Agreement account. If inappropriate expenditures are discovered on sponsored project accounts, they must be moved to a non-sponsored departmental account without regard to time limits.
- Proposed cost transfers not meeting the above requirements will be returned and will not be processed until corrected.

The following are **impermissible reasons for cost transfers and are strictly prohibited**:

- Cover cost overruns with funds in other projects
- Avoid restrictions noted in the award
- Unexpended fund balances
- For other reasons of convenience

4.11 Billing and Financial Reporting

This process is centrally managed. The role of the PI/PD is to charge costs appropriately and timely, so that the billing and reporting functions can commence. The following are concepts related to this function.

Grant Receivable

Most sponsored agreements are cost reimbursable, which means that revenue is recognized, and a receivable is established before costs are incurred. As funds are received via drawdowns or payments on invoices, they are applied against the receivable. As part of the regular grant review process, the Grants Specialist must validate the outstanding receivable balance. Once all drawdowns and invoice payments

have been received, the receivable balance must be zero. If for any reason it is not, an immediate review is required.

Invoicing

Depending on the terms of the award, the Grants Specialist may be required to submit an invoice to initiate payment by the sponsor. There are three general categories of invoices:

- Cost Reimbursable - an invoice that itemizes project expenditures that have been incurred and requested for reimbursement by the sponsor
- Fixed Price - an invoice for a fixed amount that is predetermined based on the payment schedule of an award
- Milestone - an invoice based on the completion of project deliverables or milestones to coincide with the invoice submission

The Grants Specialist prepares the invoice with supporting documentation, separating billable expenses and cost-sharing in accordance with award terms and conditions, obtains PI/PD approval, retains copies and submits the invoice to the Sponsor.

Drawdowns

Drawdowns are requests to the sponsor for reimbursement of funds expended on behalf of the grant. Each grant has its own drawdown process and schedule. As a general rule, drawdowns are requested only after expenses are incurred. There may be instances where the sponsor disburses funds on a schedule that they establish and may not be based on expense incurred.

To fulfill drawdown requirements, the Grants Specialist generates a report from Banner listing expense details for each award within the period covered by the reimbursement request. The payment request amount is computed as the variance between cumulative expenses up to the month-end drawdown date and those up to the last drawdown period's end date. Drawdowns are calculated for each grant separately, regardless of funding source, and undergo individual review before processing by the Grants Specialist.

Collections

The Grants Specialist monitors accounts receivables and follows up with the sponsor or pass-through entity on unpaid invoices promptly after 90 days. In the event of continued non-payment, the Grants Specialist may request further assistance from the PI/PD or OGSP.

4.12 Effort Reporting

As a recipient of federal funds, the College must comply with federal regulations regarding effort reporting. For salary charges to meet the allowability criteria, effort reporting must be certified by the PI/PD.

- [Subpart E §200.430](#) of OMB Uniform Guidance sets forth the requirements for internal controls necessary for documenting effort that results in salaries, wages and benefits charged to federally sponsored agreements.
- This subpart requires that salaries and wages charged to such agreements, as well as cost sharing on these awards, be:
 - o Reasonable
 - o Commensurate with actual effort expended on project-related activity

- o That actual effort expended is certified by the employee or an individual with first-hand knowledge or suitable means of verification of 100% of an employee's activities for a given certification period.
- Effort reporting must be completed on a periodic basis (e.g., monthly, quarterly, or by semester) as appropriate to most accurately represent the work performed. Effort reporting must include all effort expended on a grant.
- Part-time and hourly personnel effort is captured on their regular time sheets and does not require additional certification. Full-time employees must certify their percent of effort worked on a grant/grants for the specified time period certified on the Effort report.
- Faculty with release time charged to a grant must also certify their percent of effort commensurate with that amount of release time.
- Summer salary is handled through a separate internal payroll process initiated by the Dean's office. Separate effort reporting will be done for the summer.
- See Appendix H for a sample of Effort Report format.

OMB Uniform Guidance - Summer Pay

"For Institutions of Higher Education (IHE) for periods outside the academic year charges for work performed by faculty members on federal awards during periods not included in the base salary period will be at a rate not in excess of the IBS. Charges for teaching activities performed by faculty members on federal awards during periods not included in IBS period will be based on the normal written policy of the IHE governing compensation to faculty members for teaching assignments during such periods."

- Summer pay will not be granted to faculty or employees whose base salary covers 12 months.
- Because the College has a 10-month academic year (September to June) for which faculty receive an IBS, the maximum award summer pay under federal regulations would be up to two months (e.g., July and August).
- Summer pay is not an entitlement and should have been disclosed in the award proposal. Commensurate work must be done.
- A summer work plan must be submitted to the Dean justifying the appointment and include the intended work on all award activities, including any summer teaching and research to be accomplished.
- The Dean will use this justification, in consultation with OGSP, to determine the appropriate length and related compensation for the approval of summer pay and approve the summer appointment and related compensation.
- This work plan must then be communicated to People Operations and Employee Resources (POER), the Grants Specialist, OGSP, and Provost.
- The College's Academic year starts in September. As such, summer pay will be based on the previous year's IBS and is allocable to federally sponsored agreements as:

$$\text{IBS}/10 \times \text{months (or portions thereof) paid} \times \text{effort devoted to the activity.}$$

NSF and NIH Award Salary Compensation policies can be found in Appendices F and G.

OMB Uniform Guidance – Cross-departmental consulting

- Cross-departmental Consulting – OMB Uniform Guidance sets forth the requirements for charging additional compensation outside of IBS as cross-departmental consulting as follows:
 "Intra-IHE consulting by faculty should be undertaken as an IHE responsibility requiring no compensation in addition to IBS. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty member is in addition to his or her regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are specifically provided for in the federal award or approved in writing by the federal sponsor."

- Such charges must be reasonable and documented separately from effort reporting.
- Cross-departmental consulting will only be considered if disclosed and approved within the project budget.
- Cross-departmental consulting may apply for both faculty and staff.
- The rate of pay must be pre-approved by People Operations and Employee Resources (POER) prior to award proposal submission.

Effort Reporting

The College uses a technique known as Effort Reporting to document Payroll expenses charged to federally sponsored agreements. Effort Reporting is the after-the-fact certification of time spent on sponsored projects and other activities. (Appendix H)

- Current salary distributions must be maintained and updated in the payroll system that reflect the estimated salary commensurate with the expected effort to be spent on the sponsored project. Salary distribution, based on the committed effort, should be included in the budget description or justification. The Grants Specialist should review and approve all salary distributions affecting sponsored programs prior to submission to the OGSP.
- **Effort Reporting is not the reporting of hours.** Salaried faculty or employees may work more or less than a typical 35/40-hour week. The 100% effort to be documented consists of all the activities, be it teaching, research, service, etc., for which the employee receives compensation from the College. Effort certification is required for all employees whose salaries are charged, or cost shared, on a sponsored agreement. Exemptions are described below.
- Effort reports accounting for 100% of time will be certified for these employees for these periods:
 - o Faculty – certification periods will be: 1) fall semester, 2) spring semester and 3) summer session. Academic year salaries are paid over the period of September through June, resulting in four months paid in the fall semester and six months paid in the spring semester. Effort reports will take this into account and reflect five months of salaries in each semester's effort report.
 - o All others (12-month employees) – effort will be certified semi-annually (January to June, and July to December)
- Exemptions: Hourly employees, including students, are exempt from effort certification. However, time sheets must be maintained that will document their hours spent on sponsored projects.
- The allocation of fringe benefits proportionately follows the allocation of salaries and wages, unless unallowable by the grant, and is based on the rate negotiated with the federal government for federally-sponsored and state grants. For private grants, the Ramapo College actual fringe rate provided by the State of NJ is used.
- Effort reports will be issued within 30 days after the end of the certification period. Certifiers must complete and return effort certifications within 45 days after the end of the certification period. Adjustments to salary distributions based on effort reporting certification will be made as soon as possible to align actual salary expense to effort certified.
- PI/PDs must certify 100% of their effort and that of all employees expending effort on their awards.
- Effort that is committed as voluntary or mandatory cost sharing must be included in the Effort Reporting certification.
- Salaries not supported by Effort Reports will be charged to the PI's home department.

Roles and Responsibilities

There are several individuals/departments involved in Effort Reporting, each having a role to ensure that the certifications are completed accurately and in a timely manner.

- PI/PD
 - o Understand their effort and that of others charged to all their grants
 - o Routinely review salaries charged to grants and related cost sharing accounts

- o Certify Effort Reports for all employees whose activities include working on the sponsored project
 - o Forward completed effort reports to the Grants Specialist
- Grants Specialist
 - o Review and approve all salary distribution documents to ensure they are in accordance with the grant budget
 - o Ensure that mandated salary and benefits (e.g. NIH salary cap, NSF person-month, etc.) limitations are enforced
 - o Issue Effort Reports to PI/PD
 - o Ensure collection of outstanding Effort Reports
 - o Review Effort Reports for completeness and PI/PD certification
 - o Forward salary/benefit adjustments to the Payroll Department if necessary
 - o Maintain a file of Effort Reports in accordance with the College's record retention policy and sponsor regulations for potential review by auditors or pass-through entities.
- Payroll Department
 - o Post the adjustments required to allocate salaries and benefits to the general ledger based on the Effort Report

4.13 Participant Support Costs

Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees in connection with conferences, or training projects.

Participant support costs are typically incurred for projects that include an education or outreach component. These costs are allowable per OMB Uniform Guidance with prior sponsor approval.

Management of Participant Support Costs

Participant support costs are budgeted in a separate category in the application budget and must be accounted for separately. Participant support costs are excluded for the modified total direct costs base when calculating F&A costs. These expenses are tracked in separate Banner accounts within the fund.

Changes to Participant Support Costs

If during the award, the PI/PD identifies a need to re-budget/change Participant Support Costs, a written explanation must be submitted to the OSGP and be approved by the respective VP, before any requests are submitted to the sponsor.

Types of Participant Support Costs

- **Stipend** - A set amount of money to be paid by the College directly to the participant.
- **Travel** - Includes costs of transportation and associated travel-related expenses and must follow sponsor guidelines as well as the College's policies. The sole purpose of the trip must be to participate in the project activity.
- **Fees** - Fees paid by or on behalf of a participant in connection with meetings, conferences, or training projects are generally allowable costs.
- **Other** - Certain other costs may be allowable, including training materials or laboratory supplies that can be tied to specific participants.

Participant support costs do not include the following:

- Costs for PI/PD or other employees, such as salaries and wages, fringe, or travel
- Costs for a consultant or trainer providing services to the College project
- Costs of a guest speaker
- Conference/workshop support costs (e.g., expenses associated with attending conferences, workshops, seminars or similar events related to the sponsored project, which are often budgeted as part of the overall project budget)
- Equipment

4.14 No-Cost Extension

A no-cost extension may be requested by the PI/PD when all three of the following conditions are met:

- The end of the project period is approaching
- There is a programmatic need to continue the scope of work
- There are sufficient funds remaining to cover the extended effort

Potential reasons why the College and/or sponsors may decline the extension include:

- An extension may not be granted solely because there is money left over; programmatic benefit must be justified
- Funding may have come from a prior year's appropriation and cannot be extended
- The amount requested in the extension request appears excessive to the sponsor

To request a no-cost extension, the PI/PD must submit a Budget Revision Request (Appendix E) to the OGSP at **least 30 days in advance** of the no-cost extension submission with the following information:

- New end date
- Budget and budget justification for the extension period
- Estimate of funds remaining (contact Grants Specialist to confirm funds before submission)
- Reason for the extension
- Other information as required by the sponsor or College

Roles and Responsibilities

- The PI/PD holds primary responsibility for contacting the OGSP to formally request a no-cost extension.
- OGSP reviews no-cost extension requests once the request is submitted; all budget changes will be reviewed by Grants Accounting.
- OGSP either submits the no-cost extension request to the sponsor or instructs the PI/PD in next steps.
- If the no-cost extension is approved by the sponsor, sponsor documentation is required and OGSP notifies Grants Accounting of necessary budget revisions.

Any budget revision approved by the sponsor under the no-cost extension request is binding and the responsibility of the PI/PD for strict adherence.

5. Award Closeout

5.1 Submission of Final Report

Based on the sponsored award requirements, the PI/PD may be required to submit a final report outlining the results of the project. This final report usually consists of a comprehensive, cumulative, and substantive summary of the progress and significant accomplishments achieved during the total period of the award effort. The sponsor for the award will provide a timeline for when this report is due, as well as content to be reported upon.

5.2 Final Financial Reporting

When required by the sponsor of an award, the PI/PD and Grants Accounting will complete a final financial report, outlining total costs incurred and any unused funds. The Grants Specialist and PI/PD will close out all financial obligations during the closeout period. This includes correcting errors, posting charges that were incurred before the end date, and addressing other close-out requirements such as final financial reports.

Final financial reports, invoices, and drawdowns are submitted in accordance with the sponsor guidelines. Once all financial obligations are satisfied, the Grants Specialist is responsible for closing the general ledger fund to prevent additional expenses from being charged.

5.3 Invention/ Intellectual Property (IP) Reporting

Intellectual Property is the ownership and associated legal rights of creations, which are developed or guided chiefly by the intellect of their creators, and which are in tangibles or intangibles. Intellectual Property is created when something new has been conceived and developed or when a non-obvious result, which can be applied to some useful purpose, has been discovered using existing knowledge.

Many sponsors require reporting about new technologies conceived or reduced to practice during the conduct of a sponsored research project. PIs are responsible for completion of invention reports/statements with assistance from the Assistant Director of Grants and Sponsored Programs. Reports should be submitted in a timely manner based on the award agreements.

Refer to the College's Intellectual Property Policy.

6. Audit

6.1 Single Audit Requirements

Ramapo College engages an outside public accounting firm to perform the annual single audit.

6.2 Audit Notification

Any notification of external financial audits or desk reviews (e.g. sponsor, Office of Inspector General for the sponsor, prime recipient) of the College or any program, department, or sponsored award should be forwarded immediately to the OGSP and Internal Audit. They will work with the Grants Specialist and PI/PD to coordinate a response.

6.3 Audit Management

The Grants Specialist will be responsible for managing audit activities, in coordination with the PI/PD, with ultimate oversight provided by the Vice President and Chief Financial Officer of Fiscal Health. It is the responsibility of the PI/PD and all employees to support the Grants Specialist in the audit process. All requests and responses should go through the Grants Specialist before providing any information to an external auditor or holding interviews with an external auditor.

6.4 Audit Resolution

The Grants Specialist, with oversight from the College Controller and Vice President and Chief Financial Officer of Fiscal Health, are responsible for resolving audits, including:

- Responding to draft audit reports,
- Developing and implementing corrective actions,
- Coordinating payments of questioned funds to the sponsor,
- Ensuring compliance with any corrective action plan agreed to with the sponsor, and
- Monitoring for future instances of noncompliance.

7. Regulatory Compliance

7.1 Conflict of Interest

“Conflict of Interest” is defined as: use by an employee of the authority of his or her position at the College, or any confidential information received through employment by the College, for private pecuniary or other personal benefit including benefit for an immediate family or a business with which the employee or an immediate family member is associated. See the College’s Financial Conflict of Interest – Sponsored Research Policy².

Organizational Conflict of Interest

“Organizational Conflict of interest” means a situation where because of relationships with a parent company, affiliate, or subsidiary organization, Ramapo College is unable or **appears to be** unable to be impartial in conducting a procurement action involving a related organization, unable or potentially unable to render impartial assistance or advice to the federal Government, or the person’s objectivity in performing the contract work is or might be otherwise impaired, or a person has an unfair competitive advantage.

OCIs can be separated into three distinct categories:

- **Unequal Access to Information** - This type of OCI occurs when, as part of its performance on a federal project, a college has access to non-public information that may provide a competitive advantage in a competition for a different government contract. Non-public information may include, but is not necessarily limited to, proprietary information, business or competition sensitive information and non-public source selection information. To constitute an OCI, the employee, contractor, or consultant only needs to have access to the information; actual use of that information is not required. In the case of unequal access to information OCI, the information must be real, substantial, completely useful, and non-public. The fact that the employee, contractor, or consultant is currently performing under a federal award or federal contract will not, by itself, create an OCI.
- **Impaired Objectivity** - This type of OCI arises when the College’s work on a government contract places the College in a situation of evaluating the ability, performance or suitability of itself or a related entity. An impaired objectivity OCI often occurs when the nature of the employee, contractor, or consultant’s work under one government contract provides the College with the opportunity to benefit from other government contracts. If the employee, contractor, or consultant is using subjective judgment or giving advice, and the business interests of the College could be affected by the judgment or advice, its objectivity may be impaired. For example, the College’s work under one government contract could require it to evaluate its own activities or evaluation of proposals from entities competing with the College. In this case, the concern is that the College is unable to render impartial advice under a federal contract.
- **Biased Ground Rules** - This type of OCI arises when an employee, contractor, or consultant provides consultation, advice, or technical assistance relating to a federal contracting or funding opportunity to a third party and the College then applies for that same opportunity. For example, an employee, contractor, or consultant may serve on a federal advisory board or act as a consultant to develop specification standards, which are used as basis for a Scope of Work or specifications that are used to support a Federal Government contracting opportunity. As a general rule, biased ground rules OCIs cannot be mitigated or neutralized.

² [FINANCIAL CONFLICT OF INTEREST – SPONSORED RESEARCH](#)

7.2 Responsible Conduct of Research

Responsible conduct of research (RCR)

Ethical and responsible conduct of research is critical for excellence, as well as public trust, in science and engineering. It is defined as "the practice of scientific investigation with integrity," and involves the awareness and application of established professional norms and ethical principles in the performance of all activities related to scientific research. Consequently, education in the responsible and ethical conduct of research is considered essential in the preparation of future scientists and engineers. The America COMPETES (Creating Opportunities to Meaningfully Promote Excellence in Technology, Education, and Science) Act of 2007 focuses public attention on the importance of the national research community's enduring commitment and broader efforts to provide RCR training as an integral part of the preparation and long-term professional development of current and future generations of scientists and engineers.

National Science Foundation (NSF) Requirements³

The National Science Foundation requires universities that apply for financial assistance from the Foundation, for science and engineering research or education, certify that the institution has a plan to provide appropriate training and oversight in the responsible and ethical conduct of research.

Effective July 31, 2023, NSF has implemented new requirements for training in the responsible and ethical conduct of research. Previously, this training was only required for undergraduates, graduate students and postdoctoral employees. Faculty and other senior personnel who are supported by NSF to conduct research are now required to complete this training. NSF has also expanded the training topics, which must now include mentor training and mentorship.

- Training
 - All undergraduates, graduate students, postdoctoral employees, faculty, and other senior personnel supported by NSF to conduct research must complete training in Responsible Conduct of Research.
 - Mentorship of trainees is critical for the development of future employees. PIs and faculty mentors are responsible for incorporating discussions on the responsible and ethical conduct of research into their ongoing and future mentorship activities.
- Content Areas: The following content areas are typically included in responsible conduct of research education:
 - Data acquisition, management, sharing and ownership
 - Publication practices and responsible authorship
 - Mentorship and mentor training – mentor/mentee responsibilities and relationships (required by NSF)
 - Peer review
 - Collaborative research
 - Research misconduct and questionable Research Practices
 - Scientific rigor and reproducibility
 - Protection of human subjects
 - Welfare of laboratory animals
 - Conflicts of interest and commitment
 - Safe research environments – harassment, bullying, and inappropriate behavior
 - Scientists as responsible members of society
 - Contemporary ethical issues in science

³ [Responsible and Ethical Conduct of Research](#)

National Institutes of Health (NIH) Requirements⁴

On Nov. 24, 2009, NIH updated its policy for instruction of trainees in the responsible conduct of research. The new updated policy states:

"NIH requires that all trainees, fellows, participants, and scholars receiving support through any NIH training, career development award (individual or institutional), research education grant, and dissertation research grant must receive instruction in responsible conduct of research. This policy will take effect with all new and renewal applications submitted on or after January 25, 2010, and for all continuation (Type 5) applications with deadlines on or after January 1, 2011. This Notice applies to the following programs: D43, D71, F05, F30, F31, F32, F33, F34, F37, F38, K01, K02, K05, K07, K08, K12, K18, K22, K23, K24, K25, K26, K30, K99/R00, KL1, KL2, R25, R36, T15, T32, T34, T35, T36, T37, T90/R90, TL1, TU2, and U2R. This policy also applies to any other NIH-funded programs supporting research training, career development, or research education that requires instruction in responsible conduct of research as stated in the relevant funding opportunity announcements."

As of September 25, 2022, NIH expects the following topics to be covered for a training plan to be deemed acceptable:

- Conflict of interest – personal, professional, and financial – and conflict of commitment, in allocating time, effort, or other research resources
- Policies regarding human subjects, live vertebrate animal subjects in research, and safe laboratory practices mentor/mentee responsibilities and relationships
- Safe research environments (e.g., those that promote inclusion and are free of sexual, racial, ethnic, disability and other forms of discriminatory harassment)
- Collaborative research, including collaborations with industry and investigators and institutions in other countries
- Peer review, including the responsibility for maintaining confidentiality and security in peer review
- Data acquisition and analysis; laboratory tools (e.g., tools for analyzing data and creating or working with digital images); recordkeeping practices, including methods such as electronic laboratory notebooks
- Secure and ethical data use; data confidentiality, management, sharing, and ownership
- Research misconduct and policies for handling misconduct
- Responsible authorship and publication
- The scientist as a responsible member of society, contemporary ethical issues in biomedical research, and the environmental and societal impacts of scientific research

⁴ [The Office of Research Integrity](#)

7.3 Export Controls

This policy supports compliance with federal laws and regulations issued by federal regulatory entities (e.g., U.S. Department of State, Department of Commerce, and the Office of Foreign Assets Control) regarding export controls. The institution's export control compliance policy and procedures are best practice and are designed to ensure compliance with regulations in those activities of the College to which the regulations may apply. This helps protect the College and its personnel from the consequences of non-compliance.

Policy

It is the policy of Ramapo College that, absent extraordinary circumstances, teaching, research, and service will be accomplished openly and without prohibitions or restrictions on the publication and dissemination of the results of academic and research activities. Certain federal regulations, however, may require the institution to obtain permission from the Department of State, the Department of Commerce, or the Office of Foreign Assets Control before allowing foreign nationals to participate in research involving specific technologies or before sharing research information with persons who are not citizens of the United States or permanent resident aliens. These export control regulations have the potential to limit the research opportunities of college employees and their students, affect publication rights, and prevent international collaboration in certain research areas. In addition, violations of these export control regulations can result in the loss of research contracts, monetary fines, or incarceration of individuals. The regulations do not apply, however, to information that is in the public domain or to information that is the result of fundamental research activities.

Ramapo College pursues its mission in teaching, research, and service in a manner that is consistent with the applicable export control regulations while making reasonable efforts to maximize the situations in which the institution may claim the benefit of the public domain or fundamental research exemptions to the regulations. To implement this policy the OGSP must conduct a thorough review of research projects, contract and award provisions, and any ancillary agreements such as material transfer agreements, non-disclosure agreements, or purchase orders to determine the applicability of export control regulations and the exemptions thereto. Contract provisions that limit the participation of foreign nationals in research efforts or restrict access to or the publication of research and technical data may render the exemptions from the export control regulations inapplicable.

With guidance from the General Counsel and with the approval of the PI/PD, OGSP shall negotiate with the sponsor to remove or modify contracting provisions that impact the institution's exemption from export control regulation.

The College's General Counsel is authorized to determine whether the College will apply for an export control license, conduct the research under the export control restrictions, or abandon the research effort due to the possible burdens or restrictions associated with compliance with the regulations. If the OGSP determines that the College will apply for an export control license, the General Counsel will proceed to make an application for the appropriate licensee. No work under a contract or grant, or award, can begin until review has been completed and any required export control license has been issued.

7.4 Award Documentation

Ramapo College is committed to ensuring that award activity is adequately documented in accordance with the OMB Uniform Guidance [2 CFR 200.302](#). The College will rely on proper award management documentation to cultivate an internal culture of compliance, and demonstrate compliance with applicable federal award laws, rules, and regulations to all external oversight entities as well.

Procedures

There are primarily five (5) areas of focus for the College with respect to award documentation:

- **Identification** - With respect to identification, the College will maintain adequate documentation to identify its receipt of award funding. The College will also maintain adequate documentation to demonstrate that it has segregated its award funding on a project-by-project basis.
- **Authorization** - All purchases using award funding must be properly authorized by Ramapo College employees with direct budgetary responsibility. Absent proper authorization by Ramapo College employees with direct budgetary responsibility for award funds, Ramapo College employees are not permitted to unilaterally expend award funds. Additionally, all Ramapo College purchase authorizations and denials must be in writing.
- **Effort-Tracking** - Ramapo College will maintain adequate time and effort (effort reporting) documentation for the allocation of personnel expenses under a funded award. These personnel expenses include all monies paid currently, or accrued, for personnel services rendered during the period of performance under the award. Consistent with OMB Uniform Guidance, adequate documentation of personnel expenses must:
 - Be supported by a system of internal controls, which provides reasonable assurance that charges are accurate, allowable under the governing funding opportunity announcement and OMB Uniform Guidance [2 CFR 200.303](#), and properly allocated to a specific award
 - Be incorporated into the College's official records
 - Reasonably reflect the total activity for which the employee is compensated by the College
 - Encompass federally assisted and all other activities compensated by the College
 - Comply with the College's established accounting policies and practices and
 - Support the allocation of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one award or engages in activity outside of the award

While budget estimates (e.g., estimates determined before the services are performed) alone do not qualify as support for charges to awards, Ramapo College may use budget estimates for interim accounting purposes, provided that:

- The College's system for establishing the estimates produces reasonable approximations of the activity actually performed
- Significant changes in the corresponding work activity are identified and entered into the records in a timely manner and
- The College's system of internal controls includes processes to review after-the-fact interim charges made to an award based on budget estimates. All necessary adjustments must be made such that the final amount charged to the award is accurate, allowable, and properly allocated

Because practices vary as to the activity constituting a full workload, records may reflect categories of activities expressed as a percentage of total activities.

- **Spending** - Consistent with OMB Uniform Guidance [2 CFR 200.302](#), Ramapo College employees with direct budgetary responsibility must ensure that all expenditures of award funds are adequately documented to demonstrate: the source and application of funds for funded activities, unobligated balances, assets, income, and interest. Spending documentation should also include a comparison of the proposed budget and the award amount. The College will also maintain written procedures for complying with the federal payment requirements at OMB Uniform Guidance [2 CFR 200.305](#), and for determining the allowability of costs in accordance with federal cost accounting standards. In short, Ramapo College must document:
 - On what were the funds expended
 - When the expenditure(s) occurred and
 - Who made the expenditure(s)
- **Reporting** - Consistent with OMB Uniform Guidance [2 CFR 200.329](#), Ramapo College will closely oversee the operations of all activities supported by the award to ensure compliance with applicable federal requirements and performance expectations. The College is required to report on the following with the frequency and detail articulated at OMB Uniform Guidance [2 CFR 200.39](#) and the applicable Funding Opportunity Announcement:
 - Financial data, such as expenses paid for with award funds
 - Compliance information to ensure the recipient is following federal regulations and
 - Project data highlighting progress and/or community impact

7.5 Record Retention

Ramapo College must retain all award-related documents, including financial records, for three years after the final financial report submission date, unless otherwise specified by the sponsor (per OMB Uniform Guidance [2 CFR 200.334](#)). Exceptions apply in cases of ongoing litigation, agency notifications, property transactions, or program income reporting requirements.

When acting as a pass-through entity, Ramapo College will not impose additional record retention requirements on subrecipients except in specific circumstances. This includes situations involving ongoing litigation, certain agency notifications, property transactions, or program income reporting beyond the period of performance.

Regarding collection, transmission, and storage of information, per OMB Uniform Guidance [2 CFR 200.336](#), Ramapo College must utilize open and machine-readable formats for award-related information. However, upon request, paper versions can be provided or accepted, limited to an original and two copies.

Access to records, as outlined in OMB Uniform Guidance [2 CFR 200.337](#), will be granted to authorized entities, including the sponsor, Inspectors General, and the Comptroller General, as necessary for award oversight.

Ramapo College faculty and staff must follow the College's Record Retention policy⁵ in addition to federal and award requirements.

⁵ [Ramapo College – Record Retention Policy](#)

APPENDICES

Appendix A – Definitions

The following terms are used throughout the manual are defined by OMB Uniform Guidance, [2 CFR Part 200](#):

Allocation: the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

Allowable Cost: Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under awards:

- Necessary and reasonable for the performance of the award and be allocable thereto as set forth herein;
- Conform to any limitations or exclusions set forth herein or in the award as to types or amount of cost items;
- Consistent with policies and procedures that apply uniformly to projects and awards financed and other activities of the non-federal entity;
- Accorded consistent treatment. A cost may not be assigned to an award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the award as an indirect cost;
- Determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian tribes only, as otherwise provided for in this part;
- Not included as a cost or used to meet Cost Sharing or matching requirements of any other project, past or present;
- Adequately documented; and,
- Incurred during the approved budget period. The sponsor is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods.

Audit Finding: deficiencies an auditor is required to report in the schedule of findings and questioned costs.

Auditor: means an auditor who is a public accountant or a federal, State, local government, or Indian tribe audit organization, which meets the general standards specified for external auditors in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of the College.

Award: Financial assistance that supports a specific project.

Award Recipient: a non-federal entity that receives an award directly from a sponsor; does not include subrecipients or individuals that are beneficiaries of the award.

Budget: the financial plan for the award that the sponsor or Pass-Through Entity approves during the award process or in subsequent amendments to the award. It may include the federal and non-federal share or only the federal share, as determined by the sponsor or Pass-Through Entity.

Budget Period: means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward.

Capital expenditures: means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Closeout: the process by which the sponsor or pass-through entity determines that all applicable administrative actions and all required work of the award have been completed.

College: Ramapo College of New Jersey

Conflict of Interest: when a faculty member, staff, 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 the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

Contractor: provides goods or services only but does not carry out a portion of an award.

Cost Sharing or Cost Matching: means the portion of project costs not paid by funds or contributions (unless otherwise authorized by federal statute).

Direct Costs: costs that can be identified specifically with a particular final cost objective, such as an award, or other internally or externally funded activity, or that can be directly assigned to such activities easily, with a high degree of accuracy.

Disallowed Costs: means those charges to an award that the sponsor or pass-through entity determines to be unallowable, in accordance with the applicable federal statutes, regulations, or the terms and conditions of the award.

Equipment: tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000.

Export Controls: Federal laws restricting the transfer of goods and/or technology to, and the performance of services for persons and entities outside the United States; or disclosure of controlled information to persons within the United States who are not citizens or permanent residents of the United States. These laws are currently implemented by the U.S. Department of Commerce through its U.S. Department of State through its International Traffic in Arms Regulations (ITAR), and the U.S. Department of Treasury through its Office of Foreign Assets Control (OFAC).

Expenditures: means charges made by a non-federal entity to a project or program for which an award was received.

Federal Agency: any executive agency or any independent establishment in the legislative or judicial branch of the Government.

Federal Award: financial assistance that an award Recipient receives directly from a sponsor, or indirectly from a Pass-Through Entity.

Federal Awarding Agency: provides an award directly to a non-federal entity.

Federal Project: a project sponsored in whole or in part by an award.

Fringe Benefits: allowances and services provided by employers to their faculty and staff as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, faculty or staff insurance, unemployment benefit plans, workers compensation, FICA, and retirement.

Gift: typically given with no expectation of anything in return. It is often provided out of generosity, goodwill, or philanthropy to support the College.

Grant Agreement: a legal instrument of financial assistance between a sponsor or Pass-Through Entity and an award Recipient that memorializes the terms and conditions of an award.

Institutions of Higher Education (IHEs): is defined at [20 U.S.C. 1001](#).

Indirect Costs: facilities and administrative (“F&A”) costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

Information Technology Systems: Computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.

Intangible Property: means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Internal Controls: for non-federal entities means:

- Processes designed and implemented by non-federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:
 - Effectiveness and efficiency of operations;
 - Reliability of reporting for internal and external use; and
 - Compliance with applicable laws and regulations.

Key Personnel: Faculty, staff as well as individuals contracted by the College who work on federal projects to support the PI/PD.

Management Decision: means the sponsor's or Pass-Through Entity's written determination, provided to the auditee, of the adequacy of the auditee's proposed corrective actions to address the findings, based on its evaluation of the audit findings and proposed corrective actions.

Non-Federal Entity (NFE): means a State, local government, Indian tribe, Institution of Higher Education (IHE), or nonprofit organization that carries out an award as a recipient or subrecipient.

Nonprofit Organization: means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:

- Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest.
- Is not organized primarily for profit; and
- Uses net proceeds to maintain, improve, or expand the operations of the organization.

OMB Uniform Guidance: the Uniform Administrative Requirements, including Cost Principles, and Audit Requirements promulgated by the OMB; found at [2 CFR 200](#).

Participant Support Cost: direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not faculty or staff) in connection with conferences, or training projects.

Pass-through Entity: an award Recipient that issues a subaward to a subrecipient to carry out part of a federal project.

Period of Performance: the total time interval between the start of an initial federal award and the planned end date, which may include one or more funded portions, or budget periods.

Program Income: means gross income earned by the non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them.

Principal Investigator ("PI") or Project Director ("PD"): the individual(s) with the appropriate level of authority and responsibility to direct a federal project. PI/PD(s) are responsible for directing a federal project, intellectually and logistically. Each PI/PD is responsible and accountable for the proper conduct of the federal project including the submission of all required reports and costs certifications.

Project: means a specific activity (or set of activities) to produce a particular deliverable.

Project Cost: means total allowable costs incurred under an award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.

Personal Property: means property other than real property. It may be tangible, having physical existence, or intangible.

Property: means real property or personal property. See also the definitions of real property and personal property in this section.

Real Property: means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment.

Recipient: means an entity, usually but not limited to non-federal entities that receives a federal award directly from a federal sponsor. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.

Sponsored Program: an activity sponsored, or funded, by an external organization, such as a federal, state, or private organization or agency.

Subaward: part of an award assigned by a Pass-Through Entity to a subrecipient for the subrecipient to carry out part of a federal project.

Subrecipient: a non-federal entity that receives a subaward from an award Recipient or Pass-Through Entity to carry out part of an award.

Subsidiary: means an entity in which more than 50% of the entity is owned or controlled directly by a parent corporation or through another subsidiary of a parent corporation.

Supplies: means all tangible personal property other than those described in the definition of *equipment* in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-federal entity for financial statement purposes or \$10,000, regardless of the length of its useful life. See also the definitions of *computing devices* and *equipment* in this section.

System for Award Management ("SAM"): the primary repository for FOAs, federal award information, and the centralized Government system for certain contracting, grants, and other assistance-related processes.

Travel Costs: expenses for transportation, lodging, subsistence, and related items incurred by faculty or staff who are in travel status on official business of a non-federal entity in connection with a federal project.

Voluntary Committed Cost Sharing: means cost sharing specifically pledged on a voluntary basis in the proposal's budget on the part of the non-federal entity and that becomes a binding requirement of federal award.

Appendix B – Proposal Initiation Form

GRANTS AND SPONSORED PROGRAMS PROPOSAL INITIATION FORM

DIRECTIONS: The Grants and Sponsored Programs Office will use information provided on this form to verify the institution's eligibility to apply for this funding opportunity and to ensure there are no conflicts of interest or competing funding requests. For external funding, please submit this completed form to grantsdesk@ramapo.edu **at least one month prior** to initiating efforts to obtain funding. Once it is approved, you will be notified by email and the Office, along with Grants Accounting, will work with you to finalize your proposal.

PRINCIPAL INVESTIGATOR (PI)/ PROJECT DIRECTOR

Name

Core/Program/Office

PROJECT INFORMATION

Project title

Anticipated start date Anticipated end date

Estimated award value

Brief Project Description

Type of proposal New ☐ Continuation ☐ Renewal ☐ Revision/resubmission ☐

Full application due date

Agency Name

Program Announcement Link

Required signatures

Dean, VP or Supervisor Date

OGSP Date

Provost (if needed) Date

Institutional Advancement (if needed) Date

Appendix C – Course Release and Summer Salary Approval Form

OFFICE OF GRANTS & SPONSORED PROGRAMS COURSE RELEASE and SUMMER SALARY FORM

DIRECTIONS: The Office of Grants and Sponsored Programs will use information provided on this form to verify eligibility to apply for course release and/or summer salary before a proposal is submitted. For each person requesting course release and/or summer salary charged to the grant, please submit this completed form along with the grant submission approval form to grantsdesk@ramapo.edu.

NAME:

	# COURSE RELEASE PROPOSED		# MONTHS SALARY PROPOSED
ACADEMIC YEAR	FALL	SPRING	SUMMER ONLY
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Briefly describe your role and responsibilities to be carried out during the funded project period:

Is approval contingent upon notification of external funding?

☐

YES

☐

NO

Anticipated award date:

Project title:

Do you have any other course releases or receive summer salary from other funding sources? If so, list the project title and number of course releases or summer salary charged to the grant.

Signature of Dean :

Date

Appendix D – Grant Submission Approval Form

GRANTS AND SPONSORED PROGRAMS SUBMISSION APPROVAL FORM

DIRECTIONS: Please complete this approval form and submit to it the Office of Grants and Sponsored Programs (grantsdesk@ramapo.edu) **along with all proposal documents**. It is the responsibility of the PI/PD to obtain signatures of any collaborators, Dean or Supervisor, and the Grants Accounting Office. For final administrative approval from the Provost, all documents are to be submitted to the Office of Grants and Sponsored Programs **at least 7 working days** before the agency deadline. Proposals to external funding agencies will not be submitted without appropriate institutional approvals.

PROJECT TEAM DATA

Project Director (PD)/Principal Investigator (PI)

Core/Program/Office

co-PI/PD (if appropriate)

PROJECT INFORMATION

Project title:

Start date

End date

Please be sure to refer to Policies and procedures at Ramapo College to ensure compliance. <https://www.ramapo.edu/policies/>

Type of Project: (check all that apply)

- ☐ Research/Scholarship
- ☐ Academic support
- ☐ Capital/equipment
- ☐ Community-service
- ☐ Educational program
- ☐ Student support
- ☐ Student scholarships

Other

This project involves the following (check all that apply):

- ☐ Consultants
- ☐ Human Subjects
- ☐ Potential Conflict of Interest
- ☐ Animal Subjects
- ☐ Release Time from Teaching or Leave of Absence
- ☐ Foreign Travel if yes, list country
- ☐ Computing Services
- ☐ Hazardous Chemicals
- ☐ Biohazards
- ☐ Infectious Agents (plant or animal)
- ☐ Facilities Construction or Renovation
- ☐ Equipment Installation

PROPOSAL DATA

Type of proposal:

New ☐ Continuation ☐ Renewal ☐ Revision/resubmission ☐

Full application due date:

Program Opportunity Title:

Program Announcement link:

BUDGET DATA

Requested Direct Costs \$

Requested Indirect Costs \$

Total Requested \$

Is cost-sharing/matching involved? Yes ☐ No ☐

If yes, is the cost-sharing mandatory or voluntary?

Type of cost-share/match required: cash ☐ in-kind ☐ combination ☐

Total amount of cost share proposed: \$

Source of cost share or match (e.g., department, external partner; and a description):

Does this project include a subaward or subcontract? Yes ☐ No ☐

Is there an expectation of revenue generation? Yes ☐ No ☐

If yes, indicate from where the revenue will come (ex ticket sales, fee for service).

PRINCIPAL INVESTIGATOR(S)/PROJECT DIRECTOR(S) ASSURANCES: To the best of my knowledge, the proposed project conforms to all RCNJ policies, ethical principles of my profession, and policies of the grantor.

Signature of Principal Investigator/Project Director Date

Required approvals:

Signature of Dean, VP or Supervisor: Date

Signature of Grants Accounting: Date

Signature of OGSP: Date

Signature of Provost: Date

INTERNAL USE ONLY:

Proposal Submitted Electronically Date

On-line submission

Grants.gov ☐

Research.gov ☐

eRA Commons ☐

Other:

Appendix E – Budget Revision Request Form

GRANTS AND SPONSORED PROGRAMS BUDGET REVISION REQUEST

DIRECTIONS: The Grants and Sponsored Programs Office will use information provided on this form to review budget revision requests. This form is required when changes are needed to existing grant budgets, including no-cost extensions. Ramapo College approvals are required before submitting the request to the sponsor.

Project Director/Principal Investigator:

Project Title:

Funding agency/Sponsor:

Rebudgeting Details			
Budget Category	Initial Budget	Revised Budget	% Change (+/-)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Justification

Approvals

PD/PI

Grants Accounting

Dean/Supervisor

VP

Appendix F – NSF Award Salary Compensation

The National Science Foundation (NSF) has a regulation that limits the amount of compensation that “senior personnel” can propose on NSF Awards. This appendix explains and interprets the NSF regulation and offers tools to assist in ensuring compliance. NSF regulations can be found in the NSF’s Proposal & Award Policies & Procedures Guide ([PAPPG](#)). Please note that the NSF updates the PAPPG on an annual basis and the College must ensure it is using the most current version of the Agency’s guidance.

The relevant portion of the regulation is included here with key terms in bold:

“...NSF limits the **salary** compensation requested in the proposal budget for **senior personnel** to no more than two months of their regular salary in any one **year**....It is the **organization’s** responsibility to define and consistently apply the term “year,” and to specify this definition in the budget justification. This limit includes salary compensation received from all NSF-funded grants....If anticipated, any compensation for such personnel in excess of two months must be disclosed in the proposal budget, justified in the budget justification, and must be specifically approved by NSF in the award notice budget....a **grantee** can internally approve an increase or decrease in person months devoted to the project after an award is made, even if doing so results in salary support for senior personnel exceeding the two-month salary policy. No prior approval from NSF is necessary unless the rebudgeting would cause the objectives or scope of the project to change. NSF prior approval is necessary if the objectives or scope of the project change.”

Note that such compensation may be charged during the academic year, during the summer or a combination of both.

Senior Personnel: NSF’s definition of Senior Personnel: “...individual(s) designated by the proposer, and approved by NSF, who will be responsible for the scientific or technical direction of the project.” This is usually the PI and any named co-investigators.

Year: NSF regulations state that the organization can define the year. **Ramapo has defined this as its academic year, which runs from September 1 – August 31.**

Organization/Awardee: This is Ramapo College of New Jersey, as it is the recipient of the NSF award.

Interpretations and Exceptions

Ramapo’s interpretation of this NSF regulation is that any salaries for Senior Personnel in excess of two months cannot be charged to all NSF Awards in an Academic Year. This two-month limitation can only be exceeded under certain circumstances:

- In the proposal: If, at the time of proposal preparation, you know that the Senior Personnel will exceed the two-month limit, include language in the proposal that identifies that the limit will be exceeded, and request approval as part of the submission. The language can be as simple as: “In accordance with section II.D.2.f.(i)(a) of the PAPPG, sponsor approval is required if upon issuance of this Award, the Senior Personnel will exceed the two-month limitation for all effort on NSF Awards Ramapo’s academic year. For this proposal submission, we expect that <<NAME SENIOR PERSONNEL>> will expend <<XX>> months on this Award and that, combined with existing NSF Awards, will put them over the two-month limit.” If the proposal is fully funded, Sponsor approval is considered to have been obtained.
- Post-Award Sponsor Approval: If the request was not made in the proposal as outlined above, written NSF approval to exceed the two-month limit must be obtained.

- Post-Award Rebudgeting: Per NSF regulations, if the proposal does not have the Senior Personnel exceeding the two-month rule, but due to rebudgeting the effort exceeds two months, NSF approval does not need to be obtained. Instead, there just needs to be a note in the file that due to rebudgeting, the Senior Personnel's pay has now exceeded the two-month limit. This must be accomplished within the existing award amount and is subject to NSF rebudgeting rules.

This appendix is solely to describe the allowability of senior personnel salary charges to NSF awards. In no way does this authorize a third month of summer pay.

Appendix G – NIH Award Salary Compensation

“Since 1990, Congress has legislatively mandated a limitation on direct salary for individuals under NIH grant and cooperative agreement awards (referred to here as a grant). The mandate appears in the annual appropriation act that provides authority for NIH to incur obligations for a given Fiscal Year (FY).

This limit applies to all salaries that are directly charged to all NIH funded grants regardless of the award’s beginning and end date. This cap is set by Congress through their approval of the NIH Appropriation Act. The cap amount normally changes on January 1st of each calendar year. The salary cap summary and time frames associated with each cap can be found at:

http://grants.nih.gov/grants/policy/salcap_summary.htm

Examples of how to calculate salary limits can be found at:

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-24-057.html>

Appendix H – Effort Report Template

Ramapo College of New Jersey Grant Effort Certification

Effort certification is an internal process required to ensure that payroll charged to a grant matches time actually spent. During the period 7/1/2018-6/30/2023 (Fiscal Years 2019-2023), all or a portion of your salary was charged to a grant(s). This certification is for your regular IBS (institutional base salary) and includes release time, if any. This does not include any special payments or other additional compensation. Below is the estimate of your effort allocated during the grant periods which require certification.

Name	R#		2019	2020	2021	2022	2023
	Grant A	XXXXX	100%	100%			
	Grant B	XXXXX			100%		
	Grant C	XXXXX				100%	
	Grant D	XXXXX					100%
			100%	100%	100%	100%	100%

Employee: I certify that the information above reasonably reflects the distribution of effort for which I have been compensated.

Name

Date

PI/Supervisor: I certify that I have first-hand knowledge of (or have used suitable means of verifying) work performed by this individual and that the distribution of effort for the period covered is reasonable in relation to the work performed.

Name

Date

Appendix I – Disclosure Form for Financial Conflicts of Interest (FCOI)

In compliance with federal regulations, anyone who has:

- 1) Responsibility for the purpose, design, conduct or reporting of research funded by the federal government (“Investigator”);
- 2) Negotiates or executes agreements for research funded by the U.S. Government; or
- 3) Supports compliance for the financial reporting of federally funded research Projects

must disclose any significant financial interest (“SFI”) and/or external professional activity of themselves, their spouse/registered domestic partner, and/or dependent child(ren), that could compromise their decision-making or duties by completing this form.

It is not for an individual to make the determination of whether an FCOI/SFI exists; everyone must disclose SFIs for Ramapo College to evaluate and make a determination of FCOI to comply with federal regulations.

This form must be completed prior to the acceptance of federal funds on any Project, and it must be updated annually for the duration of a Project. This form must also be updated within 30 days of discovering or acquiring a new SFI.

For reporting purposes, the following are considered SFIs:

- Remuneration (including salary, consulting fees, honoraria, paid authorship, and travel reimbursement) received from a publicly traded company during the 12-month period preceding the disclosure, and/or an Equity Interest held in such publicly traded company, if the aggregate value of such remuneration, plus the value of the Equity Interest as of the date of disclosure, exceeds \$5,000;
- Remuneration (including, but not limited to, salary, consulting fees, honoraria, paid authorship, and travel reimbursement) in excess of \$5,000 from a non-publicly traded company during the 12-month period preceding the disclosure;
- Any Equity Interest in a non-publicly traded company or business, regardless of value; and
- Any Intellectual Property Rights, regardless of value.

SFIs do not include:

- A personal or financial interest unrelated to research responsibilities
- A financial interest that does not exceed the thresholds
- Interests in investment vehicles such as retirement funds that are controlled by a third party
- Payments made by the College pursuant to your employment, including salary, bonus, benefits or reimbursement of expenses
- Income from seminars, lectures, teaching engagements, or service on advisory committees or review panels sponsored by a US federal, state, or local government agency; a domestic institution of higher education; or a domestic research institute affiliated with a domestic institution of higher education

I. Investigator Information

* Name: _____

*Department/Primary Work Location: _____

II. Project Information

*Do you participate in the design, conduct, or reporting of research funded by the federal government?

☐ Yes ☐ No

*If Yes, please identify the Project(s) in which you participate, and provide its federal sponsor and the PI:

III. Significant Financial Interests

A. Publicly Traded Entity (PTE)

*Have you (including your spouse and dependent children) received remuneration (e.g., anything of value, including but not limited to, salary, consulting fees, honoraria, or other payments for services or authorship) from a Publicly-Traded Entity (PTE)—domestic or foreign—in the past twelve (12) months that appears to be reasonably related to your responsibilities at Ramapo College?

☐ Yes ☐ No

*Do you (including your spouse and dependent children) hold an equity interest (e.g., stocks, stock options or other ownership interests) in a PTE as of the date of this disclosure?

☐ Yes ☐ No

*Does the combination of remuneration received from, plus the value of equity interest held in, a PTE exceed \$5,000?

☐ Yes ☐ No

If you checked “Yes” in response to any of these questions, identify each such PTE by name, country of incorporation, nature and amount of the remuneration, whether it does business with Ramapo College, and any employee associated with the PTE. (attach additional sheets if necessary).

B. Non-Publicly Traded Entity (NPTE)

*Have you (including your spouse and dependent children) received \$5,000 or more in remuneration (e.g., anything of value, including but not limited to, salary, consulting fees, honoraria, or other payments for services or authorship) from a Non-Publicly Traded Entity (NPTE)—domestic or foreign that appears to be reasonably related to your responsibilities at Ramapo College in the past twelve (12) months?

☐ Yes ☐ No

*Do you (including your spouse and dependent children) hold any equity interest (e.g., stocks, stock options, or other ownership interests) in a NPTE as of the date of this disclosure?

☐ Yes ☐ No

If you answered “Yes” to either of the questions above, please identify each such NPTE by name, country of incorporation, nature, and amount of the remuneration, whether it does business with Ramapo College, and any employees associated with the NPTE. (attach additional sheets if necessary).

C. Intellectual Property (IP)

*Have you (including your spouse and dependent children) received income in the past twelve (12) months, or do you expect to receive income during this disclosure period, from intellectual property rights or interests (e.g., patents, copyrights) that appears to be reasonably related to your responsibilities at Ramapo College?

☐ Yes ☐ No

If you answered “Yes” to the question above, for each such IP right or interest please provide: a brief description of the right, or interest; the country of IP registration; any license agreements; value of income received in the last 12 months by you, your spouse, and/or dependent children; value of income expected to be received over the next 12 months by you, your spouse, and/or dependent children; whether you received any royalties, and if so identify the source. (attach additional sheets if necessary).

D. Travel

*Are you (including your spouse and dependent children) the recipient of reimbursed or sponsored travel related to your responsibilities at Ramapo College (note: this excludes travel reimbursed or sponsored by Ramapo College, U.S. federal, state, or local government agency, an institution of higher education as defined at 20 U.S.C. 1001(a), an academic teaching hospital, a medical center, or a research institute that is affiliated with an institution of higher education) that appears to be reasonably related to your responsibilities at Ramapo College in the past twelve (12) months?

☐ Yes ☐ No

If you answered "Yes" to the question above, for each such trip provide: the Sponsor's country; Point of departure (city, state, country); Point of arrival (city, state, country); Purpose of the trip; Market value or cost of trip; Duration (days of travel). (attach additional sheets if necessary).

E. Other Financial and Personal Interests

*Do you (including your spouse and dependent children) have any domestic or foreign ownership interests in any external entities, organizations, or institutions?

☐ Yes ☐ No

If you answered "Yes" to the question above, please identify each such external entity by name, country of incorporation/operation, your ownership or other interest in this entity, whether you serve on the board of directors or hold a leadership position in the entity, the value you receive from this entity, your obligation to this entity, professional services provided to the entity (whether or not in exchange for remuneration), whether the entity does business with Ramapo College, all Ramapo College personnel affiliated with entity. (attach additional sheets if necessary).

F. Foreign Government Talent Recruitment Programs

*Are you involved in a Foreign Government Talent Recruitment Program?

☐ Yes ☐ No

*If you answered yes, please provide the Foreign Government Talent Recruitment Program (FGTRP) Entity Name(s) and country:

Disclosure Certification: By signing my name below, I certify that, to the best of my knowledge, this is a complete and accurate disclosure of all my significant financial interests directly related to this research project and I have used all reasonable diligence in preparing this Conflict of Interest Disclosure. I also acknowledge that it is my responsibility to disclose, within 30 days, any new significant financial interests obtained during the term of the above proposed project.

Training Certification: I also certify that I have read and completed the Ramapo College Conflict of Interest Training as required by the Conflict of Interest Policy and hereby agree to follow the Ramapo College Conflict of Interest Policy.

Certification: I understand that this Disclosure is required for Ramapo College to obtain funding from the U.S. Government. I, _____, certify to the best of my knowledge and belief that the information contained in this Disclosure Statement is true, complete, and accurate. I understand that any false, fictitious, or fraudulent information, misrepresentations, half-truths, or omissions of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise. (18 U.S.C. §§ 1001 and 287, and 31 U.S.C. 3729-3730 and 3801-3812). I further understand and agree that: (1) the statements and representations made herein are material to the U.S. Government's funding decision, and (2) I have a responsibility to update the disclosures during the period of performance of the award should circumstances change which impact the responses provided above.

Signature: _____

Date: _____

Dean's Signature: _____

Date: _____

Please email this completed and certified form to the OGSP and Grants Specialist.

Appendix J - Subaward and Subcontractors

J.1 Pre-Award Section

Subaward and Contract Negotiation and Acceptance

Standard language and terms of subaward agreements, maintained by the OGSP, are typically non-negotiable without discussion between General Counsel and appropriate project leadership. Changes to legal language in subaward agreements and contracts cannot be modified unless there is a legal conflict for the other party (e.g., terms conflict with state specific law); in such cases alternative terms may be considered.

The OGSP will ensure that contract and subaward agreement documents are complete and signed by the contractor or subrecipient before circulating internally for final review, approval, and sign off; and return fully executed copy of contract or subaward agreement to the appropriate individuals and file all supporting electronic documents and communication. If the Chief Financial Officer has any additional questions as part of the final review, agreement will be returned unsigned to OGSP. General Counsel and OGSP will negotiate terms with the subrecipient.

Subrecipient/Subcontractor Analysis and Risk Assessment

The College must comply with [2 CFR 200.331](#) with respect to monitoring and stewardship obligations as the primary award recipient when accepting sponsored funding and assigning responsibility for conducting a portion of the work to another entity through a subaward agreement. In the event that the College disperses funds received through an award to other entities and assigns responsibilities to the outside entity to conduct a portion of the work, the College shall be responsible for determining, on a case-by-case basis, whether the agreement with such entity places the outside entity in the role of a subrecipient receiving a subaward of funding, or the role of a contractor.

If the College issues subawards of funding to other entities as subrecipients, the OGSP will be responsible for:

- Evaluating the entity for risk of noncompliance to determine appropriate monitoring practices.
- Monitoring the subrecipient entity's implementation of project activities and/or responsibilities to ensure compliance with federal, state, and local laws, conditions of the award, and the College's policies and procedures.
- Notifying the subrecipient entity of identified deficiencies found during the monitoring process and ensuring that identified deficiencies are corrected.
- Documenting and retaining records on subrecipient identification, notification, evaluation monitoring, and corrective actions taken.

Subrecipient vs. Subcontractor Determination

The OGSP must determine, on a case-by-case basis, whether an entity receiving funds from Ramapo as part of an award serves in the role of subrecipient or contractor⁶. The OGSP is responsible for analyzing the criteria listed below and evaluating the relationship with the entity based on the substance of the legal agreement, rather than the form of the agreement.

The OGSP shall notify subrecipients that they have been identified as a subrecipient and that the funding qualifies as a subaward. Subrecipient forms shall be made available on the OGSP website.

- Characteristics that support the non-federal entity as a subrecipient:

⁶ [2 CFR 200.331](#)

- o Determines who is eligible to receive what Federal assistance.
 - o Performance is measured in relation to whether objectives of a federal program are met.
 - o Has responsibility for programmatic decision-making.
 - o Is responsible for adherence to applicable program requirements specified in the award.
 - o Has responsibility for the design, conduct, or reporting of the research.
- Characteristics that support the non-federal entity as a contractor:
 - o Provides the goods and services within normal business operations.
 - o Provides similar goods or services to many different purchasers.
 - o Normally operates in a competitive environment.
 - o Has no responsibility for the design, conduct, or reporting of the research.
 - o Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

Preparation and Negotiation of Subawards

The OGSP will fill out the subaward agreement utilizing the Federal Demonstration Partnership (FDP) Subaward Template. An award agreement between the sponsor and prime recipient must be attached to the subaward agreement to disclose all terms and conditions required by the sponsor. The subrecipient should not be authorized to begin work until the subaward has been fully executed by the Chief Financial Officer from Ramapo and of the subrecipient.

To allow for a timely project closeout, these subawards typically end at least 30 days prior to the end of the prime agreement with the College.

The OGSP shall provide the subrecipient with the following information as specified at [2 CFR 200.332](#) regarding the award, and any subsequent changes:

- Award identification information (as applicable), including:
 - o Subrecipient name (which must match the name associated with its unique entity identifier)
 - o Subrecipient's unique entity identifier (as applicable)
 - o Award identification number
 - o Award date (see §200.39) of award to the recipient by the sponsor
 - o Subaward Period of Performance start and end date
 - o Amount of funds obligated by this action by the Pass-Through Entity to the subrecipient
 - o Total amount of funds obligated to the subrecipient by the Pass-Through Entity including the current obligation
 - o Total amount of the award committed to the subrecipient by the Pass-Through Entity
 - o Award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)
 - o Name of sponsor, Pass-Through Entity, and contact information for awarding official of the Pass-Through Entity
 - o CFDA Number (as applicable) and Name the Pass-Through Entity must identify the dollar amount made available under each award and the CFDA number at time of disbursement
 - o Identification of whether the award is R&D and
 - o Indirect cost rate for the subaward (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs)
- All requirements imposed by the Pass-Through Entity on the subrecipient so that the award is used in accordance with federal statutes, regulations, and the terms and conditions of the award;
- Any additional requirements that the Pass-Through Entity imposes on the subrecipient in order for the Pass-Through Entity to meet its own responsibility to the sponsor including identification of any required financial and performance reports;
- An approved federally recognized indirect cost and/or fringe benefit rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated

between the Pass-Through Entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f)

- A requirement that the subrecipient permit the Pass-Through Entity and auditors to have access to the subrecipient's records and financial statements as necessary for the Pass-Through Entity to meet the requirements of this part; and
- Appropriate terms and conditions concerning closeout of the subaward.

Evaluation of Subrecipient Risk

The OGSP shall evaluate each subrecipient's risk of noncompliance with law, regulations, and the terms and conditions of the subaward to determine appropriate monitoring practices. The OGSP shall be responsible for evaluating risk based on the following factors:

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits, including whether the subrecipient receives a single audit and the extent to which the same or similar subaward has been audited;
- Whether the subrecipient has new personnel, or new or changed systems; and
- The extent and results of any sponsor's monitoring of the subrecipient.

The College will request adequate documentation from the subrecipient to conduct the evaluation of risk. Such documentation may include, but shall not be limited to, either audit reports, financial reports, policies and procedures, or detailed descriptions or users' guides of current systems and processes. The OGSP Assistant Director of Grants and Sponsored Programs will evaluate subrecipients for risk of noncompliance either annually or as specified in the legal agreement or contract.

Based on the results of the risk evaluation, the OGSP may consider imposing specific conditions on implementation of the subaward, in accordance with applicable law and regulations. These additional conditions will be included in the subaward agreement.

Ideally this would be performed during the proposal phase, however in some cases it may be necessary to finalize the risk assessment following proposal submission.

Each subaward is assigned a score based on responses to questions in the FDP's [Risk Assessment Questionnaire](#). The OGSP shall ultimately determine the appropriate level of oversight for a high risk subrecipient based on the requirements stated in [2 CFR 200.332](#) section e. For instance, a medium risk subaward might be one with an organizational score of at least 8 or 9, or a project score of at least 12 or 13. A total score in the upper twenties might constitute a "high-risk" subaward. A total score below 10 might be considered "low risk."

Flow-Down Clauses

A flow-down clause is a contract provision by which the parties incorporate the terms of the general contract between the primary recipient and the subrecipient into the subaward. When including a subaward on an award, the subaward agreement is solely with the prime recipient and there is no contractual relationship with the sponsor. For the College purposes, all subaward agreements incorporate all relevant (e.g., federal, state) terms and conditions.

J.2 Award Management Section

Subcontract and Subaward Agreement Change Management Process

Subcontractors and subrecipients must submit a written request to change any term of a contract or subaward agreement (including changes to scopes of work or the project budget) to the OGSP. This will be reviewed by the General Counsel as described in Section 4.6.

If the OGSP and subcontractor/subrecipient agree to changes, the College will create an amendment to the subcontract or subaward agreement using the amendment template. The amendment along with a copy of the originally executed agreement will be sent to the subcontractor or subrecipient to sign with instructions to send the partially executed amendment back to the College.

The OGSP will ensure that the amendment is signed by the subcontractor or subrecipient and attached to a PDF of the subaward or subaward agreement document.

Following approval by the sponsor, subrecipients are required to sign a subaward agreement that describes the scope of work, budget, and budget justification. Subaward agreements must be reviewed by the College's General Counsel and approved by the College's CFO.

Subrecipient Monitoring

The College is responsible for ensuring that sponsor funds are spent in accordance with all applicable laws and regulations, terms and conditions, and in accordance with the risk assessment. The College is required to monitor its subcontractors and subrecipients as if it were the sponsor.

As part of the monitoring process, the PI, along with OGSP must complete the following steps in compliance with [2 CFR 200.331](#), [2 CFR 200.332](#) and [2 CFR 200.521](#):

- Review financial and performance reports required by the subaward agreement
- Follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected during monitoring through audits, on-site reviews, and other means
- Issue a management decision for audit findings pertaining to the subaward provided to the subrecipient, in accordance with [2 CFR 200.332](#)
- Verify that subrecipients undergo Single Audit in accordance with OMB Uniform Guidance if required.

The PI is responsible for monitoring subrecipient performance. Monitoring activities may include but shall not be limited to regular review of progress reports, financial reports, and data quality.

Follow-Up Actions

If deficiencies are identified as part of monitoring procedures, the OGSP will provide subrecipients with written documentation detailing their monitoring results listing any identified deficiencies.

The OGSP will require subrecipients to take immediate action on any findings resulting from monitoring activities involving ineligible or illegal use of federal funding and notify the College of corrective action taken.

The OGSP will require subrecipients to develop a corrective action plan to address other identified deficiencies or noncompliance issues regarding use of funds. Such a plan must be submitted to the College either within 60 days, as soon as possible, or as specified in the agreed-upon procedures, and the College will evaluate and monitor the activities taken by the subrecipient under the corrective action

plan. The College may provide technical assistance and/or training to subrecipients in complying with corrective action requirements.

The PI must maintain all documentation generated from monitoring subrecipients to include documentation generated from corrective action taken during the monitoring process.

The College will report issues of noncompliance to the appropriate sponsor where required by law, regulations, or requirements of the federal funding program.

Remedies for Noncompliance

When monitoring activities identify issues of noncompliance that are not addressed through corrective action, the College may take the following actions:

- Impose specific conditions on the subrecipient, in accordance with applicable law and regulations
- Temporarily withhold cash payments, in accordance with applicable law and regulation
- Disallow or deny use of funds for all or part of the cost of the non-compliant activity or action
- Wholly or partially suspend or terminate the subaward
- Recommend that the sponsor initiate suspension and debarment proceedings
- Withhold further awards or agreements for the Project
- other remedies legally available, in consultation with the College's Legal Department

Subaward Agreement Change Management Process

Any change to a subcontractor or subrecipient must be made in writing via a contract modification to the subaward agreement (including changes to Co-PI, scopes of work or the project budget). This must be submitted and reviewed by the PI, OGSP, and General Counsel.

If the OGSP, PI, and subrecipient agree to changes, the College will create an amendment to the subaward agreement using the amendment template⁷. The amendment along with a copy of the originally executed agreement will be sent to the subcontractor or subrecipient to sign with instructions to send the partially executed amendment back to the College.

The Office of Sponsored Programs will ensure that the amendment is signed by the subrecipient and attached to a PDF of subaward agreement document.

Closing Requirements

Final payment to the subaward recipient will be contingent upon a final invoice, and an acceptable final technical report. If the Grants Specialist or PI has any concerns about the work performed by the subrecipient, OGSP should be notified immediately so that payment can be withheld until the concern is satisfied.

Reporting to Federal Funding Accountability and Transparency Act (FFATA)

The FFATA requires that award recipients report first-tier subawards made under federal awards that are funded at \$30,000 or more that meet the reporting conditions as set forth in the award term. Reports are required to be submitted by the Assistant Director of Grants and Sponsored Programs, by the last day of the month following the month of execution of the subaward. (ex. executed as of 2.5.2024, report is due to be submitted by 3.31.2024)

⁷ [Bilateral Subaward Amendment Template with Free Text](#)

Subrecipient Invoicing

Throughout the performance period, invoices are sent to the PI as follows:

- The Grants Specialist performs a preliminary review of the invoice, and then reviews with and obtains PI approval of subrecipient invoice.
- It is the responsibility of the PI to review the invoice and the project deliverables to ensure that the subrecipient is:
 - o performing according to the scope of work and approved budget
 - o the expenditures fall within the project period and budget as stated in the subaward agreement, and the expenditures are reasonable and allowable according to progress, and
 - o The technical or financial reporting requirements have been met.

If all programmatic and invoicing requirements have been met, the PI signs and forwards the approved invoice to the Grants Specialist. The Grants Specialist completes a final review of the invoice and documentation with the subrecipient proposed budget and funds remaining in the subcontract to monitor subrecipient budget.