University of Central Missouri

Office of Sponsored Programs & Research Integrity

Guidance for Acquiring and Managing Externally Funded Projects and Research Compliance

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Volume I

Sponsored Programs: Grants and Contracts

Chapter 1: Summary and Purpose of Sponsored Programs Policies

1.1 Mission

The Office of Sponsored Programs & Research Integrity (OSPRI) assists university personnel and students in finding funding opportunities, developing ideas into fundable projects, compiling application materials, managing externally funded projects, and ensuring compliance with external funding regulations and research integrity at the University of Central Missouri. The primary functions of the office support:

- Adherence with institutional, state, and federal regulations regarding oversight of sponsored projects and research;
- Diversification of institutional funding to better serve students;
- Facilitation of regional, national, and international collaborations through external funding; and,
- Navigation through the research process to ensure compliance in and protection of all human and animal subjects.

1.2 Vision

The Office of Sponsored Programs & Research Integrity strives to embed a culture of research ethics throughout UCM and serve as a resource center for best practices in research. Additionally, OSPRI endeavors to:

- Expand and diversify institutional collaborations and partnerships at the national and international level through external funding;
- Increase research focused funding to better prepare students for graduate programs and a competitive workforce, and
- Serve as a leading institution in innovative collaborations in higher education which improve the student experience.

1.3 Purpose

The purpose of seeking either external or internal funding in the form of grants or contracts is to support and advance the teaching, research, and public service mission of the University of Central Missouri. External funding can be an important supplement to state appropriations, fees, gifts, and other sources of revenue available to the university. Internal funding in the form of internal grants, research awards, and academic program support for research and scholarly activity can complement existing research; provide seed money for new research, and enable faculty, staff, and students to attend conferences and workshops which contribute directly to strengthening the research, external funding initiatives and scholarly activities on campus.

1.4 Sponsored Programs & Research Integrity Staff

Sponsored Programs & Research Integrity staff work together to provide pre-award, post-award, and compliance services for UCM faculty and staff. Each OSPRI staff member has primary areas of responsibility, as follows:

1.4.1 Administrative Staff

1.4.1.a *Director of Sponsored Programs & Research Integrity*

Provides overall administrative oversight of grants and contracts and assists in negotiations with granting or contract agencies. Serves as the Authorizing Official for grant applications and can formally accept the terms and conditions of the award. Also serves as the Authorized Official for contracts or documents requiring the signature of an official authorized to bind the University of Central Missouri to certain obligations.

1.4.2 Sponsored Programs Staff

1.4.2.a *Program Administrator .5 FTE*

Reviews proposals and provides feedback regarding organization, format, and overall readability. With sufficient lead time, the Program Administrator may be able to suggest revisions and organization for parts of the proposal and edit it to ensure consistency, readability, accuracy, and incorporation of applicable sponsor guideline requirements. This position does pre and post award management of programmatic grants.

1.4.2.b *Compliance & Systems Coordinator .5 FTE*

Maintains grant database, coordinates proposal routing, and assists the Director, Asst. Director with time and effort reporting, transparency reporting, website maintenance. Prepares and submits requests for fund numbers. Deposits checks, maintains official grant files, including archiving of closed files according to Research and Compliance policy.

1.4.2.c *Grant Development Coordinator 1 FTE*

The grant development coordinator is responsible for the internal grants program as well as assists with the development of applications to external funders. With sufficient lead time, the Grant Development Coordinator may be able to suggest revisions and organization for parts of the proposal and edit it to ensure consistency, readability, accuracy, and incorporation of applicable sponsor guideline requirements.

1.4.2.d *Grant Administrator 1 FTE*

This position assists with the pre and post award management of externally funded grants, including research-based grants.

1.4.3 Grant Accounting

1.4.3.a Grant Accountant

The Grant Accountant completes invoices, drawdowns, financial reporting (SF-425), audit compliance and additional financial management support for OSPRI grants and projects. The Grant Accountant's reporting chain is separate from OSPRI's, and they align under the Vice President of Finance and Operations and is housed under Accounting Services.

1.4.3 Sponsored Programs Committees

1.4.3.a Grant/Contract Federal Compliance Committee

This committee is tasked with reviewing changes to the federal government's grants/contracts regulations (Uniform Guidance) sponsored programs' procedures as well as the overall university, and is ad hoc, based on when significant changes occur. Membership includes representatives from OSPRI, General Counsel, Accounting Services, Office of Technology, Procurement, Payroll, HR, Accounts Payable.

1.4.3.b Grants Compliance and Ethics Committee (GCEC)

The Compliance and Ethics Committee, which is called on an ad hoc basis, is tasked with reviewing various compliance and ethics issues that arise in the process of obtaining and/or managing a grant on an ad hoc basis. These issues include, but are not limited to:

1. Financial Conflicts of Interest (FCOI) – committee reviews disclosures and determines the process for mitigating the conflict to ensure that the proposed scope of work may be successfully completed. The mitigation process may include, but is not limited to:
    a. The PI being recused from a bid process;
    b. Blind bids;
    c. Mandatory countersignatures for specific vendors; and,
    d. Alternate timesheet approver.
2. Export Control
    a. Any application/award that incorporates a foreign partner and/or the transferring internationally of equipment, software, and intellectual property in tangible or electronic forms (including via email, through the cloud, etc.) must undergo an export control review. The Grants Compliance and Ethics Committee will determine the best method to determine compliance with federal policies and provide a plan to the principal investigator.
3. Non-Compliance Complaints – The GCEC will address any issues of PI, subrecipients, or other instances of non-compliance. Types of non-compliance include, but are not limited to:
    a. Failure to submit reports and other deliverables on time;
    b. Failure to certify mandatory documents including Time and Effort Reporting, FCOI, deliverables, etc.;

c. Repeated instances of unallowable expenses charged to a grant; and,
d. Noncompliance to any special terms or conditions included within the award agreement.

1.4.4 Research Integrity Staff

1.4.4.a *Research Integrity Officer .5 FTE*
Tracks UCM's research employee compliance with educational requirements, including Financial Conflict of Interest tutorial, Responsible Conduct of Research, Human Subjects' Research, Animal Care and Use, and others as applicable.

1.4.4.b *Compliance & Systems Coordinator .5 FTE*
Maintains grant database, coordinates proposal routing, and assists the Director, Asst. Director with time and effort reporting, transparency reporting, website maintenance. Prepares and submits requests for fund numbers. Deposits checks, maintains official grant files, including archiving of closed files according to Research and Compliance policy.

1.4.5 Research Compliance Committees

1.4.5.a *Institutional Review Board (IRB)*
Provides Human Subjects review and policy. All research involving human subject must go through the IRB review process.

1.4.5.b *Institutional Animal Care and Use Committee (IACUC)*
Provides Animal Subjects review and policy. All research involving animal subjects must go through the IACUC review process.

1.5 Services Provided

The services and resources provided by the Office of Sponsored Programs & Research Integrity are broken into two main parts: sponsored programs and research compliance.

1.5.1 Sponsored Programs

It is important to note that, in the case of sponsored programs, the University of Central Missouri is the applicant. Therefore, all grants and fee for service contracts, as stated by UCM Board of Governors Policy, must be approved and submitted by the Office of Sponsored Programs & Research Integrity.

The Sponsored Programs staff assists UCM personnel and students throughout the lifecycle of a grant. More specifically, Sponsored Programs assists principal investigators/program directors and students with the following pre-award and post-award processes:

- Pre-Award (Application Process)
    - Identifying funding sources
    - Developing proposals
    - Preparing budgets
    - Coordinating institutional review and routing
    - Obtaining, interpreting and following grants and contracts management guidelines, polices and regulations
    - Submitting the proposal

- Post-Award (Award Management)
    - Accepting and processing awards and agreements for externally funded grants and contracts
    - Handling negotiations with granting or contracting agencies
    - Preparing and submitting initials requests for grant and contract fund numbers
    - Approving expanded authority transactions
    - Approving and submitting extension and amendment requests
    - Managing rejections and resubmitting proposals
    - Review expenditures for reasonableness, allocability, and allowability.
    - Requests prior approval for project changes, including change of PI/PD, budget revisions/amendments, no cost extensions (NCE), and other required approvals.

In view of the services and resources provided, the following priorities should apply to the preparation and submission of sponsored programs proposals:

- Projects and activities proposed for funding should be appropriate to the university and should be cleared related to UCM's core mission
- All externally funded projects should be directed by a full-time UCM faculty or staff member
- Project budgets should be developed to provide the best possible return to the university through facilities and administration cost recovery (according to the terms of each grant) and through dual funding of faculty or staff members in university budgeted positions who are assigned project work

Additional information about the stages of grants and what each stage entails can be found in Chapter 3.

1.5.2 Research Integrity

The OSPRI office provides oversight and assistance with the Institutional Review Board (IRB) (details in Vol. II) and the Institutional Animal Care and Use Committee (IACUC) (details in Vol. III) on human and animal subject research. Additionally, misconduct and ethics investigations are handled through this office.

1.6 Office of Management and Budget (OMB) Regulations Governing Grants Administration

University of Central Missouri, through the Office of Sponsored Programs and Research Integrity, Accounting Services and Procurement are responsible for ensuring that the institution is in compliance with the Code of Federal Regulations (CFR) contained in the Office of Management and Budget (OMB) circular.

1.6.1 Uniform Guidance Compliance for Federal funding

Title 2: Grants and Agreements – Subtitle A – Chapter II – Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

NOTE: Uniform Guidance have been issued, effective December 26, 2014 by the Federal Government, and supersede requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in the 2 C.F.R. Parts 220, 215, 225, and 230); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. See final guidance for more information on implementation.

When creating application budgets, the OSPRI ensures all expenditures listed are in compliance with 2 CFR 200 and with the University of Central Missouri's accounting policies/procedures.

Upon award, OSPRI reviews all expenditures to assess if they are reasonable, allowable, and allocable to the awarded grant project and that expenditures are correctly coded to grant.

1.7 OSPRI Policy Framework

1.7.1 Existing University Policies and Procedures

The following manuals and handbooks are listed for convenience but should not be considered an inclusive list. Principal Investigators are encouraged to contact the University Policy Office located in the Administration Building, Room 208 or call 660-543-4730 for questions regarding university policy and procedures.

- UCM Procedure and Guidelines
- Board of Governors Policy Manual
- Sponsored Programs and Research Integrity
- Responsible Conduct of Research
- Procurement
- Human Resources Procedure Manual
- Academic Policies and Procedures
- Travel Guidelines and Procedures

- Student Handbook

Individuals are also able to search through UCM's Policy Library to review/find specific policies. Sponsored Program complies with UCM policies and procedures to complete grant applications and manage awards. In the case of their being a different compliance requirement between the funder and the university, the strictest procedure will be followed.

1.7.2 Privacy Policy

Since grant and contract proposals may contain proprietary information, such as intellectual property, it is the policy of the University of Central Missouri and the OSPRI to treat all grants, contracts, and agreement proposals as confidential documents. Additionally, while OSPRI encourages collaboration amongst university personnel, the intellectual property from proposal discussions and document development, whether submitted to a funder or not, will not be shared with other possible PI/PDs without the expressed consent of the named PI/PD.

The Office of Sponsored Programs will not share copies of any grant, contract or agreement proposals with UCM personnel or with any other institutions without the explicit permission from the Principal Investigator or Program/Project Director. Likewise, any person who is involved in developing or reviewing a grant, contract or agreement contract proposal must treat the proposal as confidential and must not distribute copies of the proposal within the UCM community or with any other institutions without first obtaining permission from the Principal Investigator or Program/Project Director.

Any grants or contracts that are considered public record through the State of Missouri and Federal Sunshine Laws will be provided as required by law. Any request of public record from the University of Central Missouri must be made through the UCM Custodian of Records and documents will be released in compliance with UCM Board of Governors Policy 1.1.020.

Chapter 2: Types of External Funding

2.1 Purpose

The purpose of this policy is to outline a general framework for proper solicitation, administration, and accounting of gifts and sponsored programs and the process for making the distinction between a grant, contract, and gift.

2.2 Distinction between Gifts and Sponsored Programs

It is essential that all funds awarded to the University of Central Missouri be categorized in accordance with the laws and rules concerning federal, state, and university regulations to include any and all specific terms and conditions concerning whether the funding is a gift, a grant, or a contract. Each item is handled differently and therefore the university must have the proper processes and mechanisms available to deal with each external funder.

2.2.1 Definitions

2.2.1.a *Gift*

A voluntary contribution/transfer of money or material goods received by an institution for either unrestricted or restricted use. The contribution is a nonreciprocal transfer in that there is no expectation of a return of commensurate value or actual control over the expenditure of funds. Gifts are processed through the University of Central Missouri Foundation.

1. A foundation (for profit/not for profit/non-profit) in order to make a gift has to be unconditional (per Internal Revenue Service). To set up a gift, contact the UCM Foundation (ext #8000). A gift can be unrestricted, i.e., "here is $5,000 for the Arts Department to use however they wish;" or restricted, i.e., "here is $5,000 for the Arts Department to use for art education majors' scholarships." If the funder is not in any way asking for reciprocation in return, then this is a gift. If on the other hand, the funder does want something in return, then this is not a gift, and it should either be a contract (fee for service) or a grant.
2. Requirements for a gift:
    a. The funding provides support for activities, such as professorships, endowed chairs, scholarships, non-federal building projects, fellowships, research and instructional programs that meet the criteria of items below. The donor may direct the use of funds to a specific program area or purpose.
    b. No scientific or technical data are required to be given to the funder as a condition of the gift. The donor may require or request a brief summary of the results from the recipient.
    c. The donor makes no claim on the patents, copyrights and other intellectual property rights that may result from activities supported by the gift.

d. The gift does not include restrictive provisions, such as delays or reviews prior to publication of results, or disposition of tangible property.
e. There is no expectation at the time the gift is given that funds remaining at the termination of the project will be required to be returned to the donor or that formal permission would need to be granted to spend outside of the defined budget period. Funding from private foundations is exempt from this requirement. Private foundations may request the return of unused funds associated with a project, and it can still be considered a gift.

3. Other considerations
   a. The payment or non-payment of indirect costs (facilities & administrative costs) is not a factor in defining whether the funding is a gift or a sponsored project
   b. Designation as a "gift" will not preclude the recovery of indirect costs if allowed by the donor
   c. A proposal may be solicited or unsolicited and be awarded as a gift or sponsored project
   d. Both competitive and non-competitive proposals could be considered gifts. An RFP does not necessarily require that an award be handled as a sponsored project
   e. The absence or presence of sub-recipient agreements with an outside entity is not a factor in defining whether the funding is a gift or a sponsored project
   f. A funder's requirement to provide an auditable fiscal report is not a factor in defining whether the funding is a gift or sponsored project
   g. The funder's description of the funds as a gift, sponsored project, grant, or other terminology has no bearing on UCM's determination of it as a gift or sponsored project.

If funding is provided as a gift for the general purpose of supporting research, then the foundation will provide a copy of the proposal and award document to OSPRI. All research projects will be reviewed for uniformity with university policies for conducting research, including research compliance and conformity with the University's Mission.

2.2.1.b *Sponsored Project*

A transfer of money or property from a sponsor to an institution for a public purpose that usually requires performance of specific duties. This includes grants, contracts, cooperative agreements and other legally binding means of

transfer. Specific obligations are discussed further below. Sponsored projects are processed through the Office of Sponsored Programs.

Requirements for a Sponsored Project:

1. If the funding is from a federal, state or local government agency (excluding student aid), or pass-through from one of these agencies, the funding is always treated as a sponsored project.
2. If the funding is from a commodity group (industry of similar products e.g., motor vehicles, footwear, etc.) and the purpose of the project is to perform basic or applied research, then it is handled as a sponsored project.
3. If the funding is from a non-government sponsor and includes one or more of the following provisions it will be treated as a sponsored project:
    a. The sponsor requires return of unexpected funds or written approval to spend beyond the designated project period. (Note: private foundations are not included in this provision, see Gift Requirements above)
    b. The award contains restrictive provisions for intellectual property rights
    c. The award restricts or monitors publications or use of results
    d. The award requires time and effort tracking/reporting
    e. The award requires cost share or matching
    f. The award requires indemnification of the sponsor
    g. The award includes reference to confidential information
    h. The award comes in the form of a contract or cooperative agreement whereby penalties exist for non-performance
    i. The award is cost reimbursable
    j. The award is fee for service

2.2.1.c *Business Transaction*

Occurs when a sponsor wishes to purchase a service from the institution. For example; the Department of Earth Science provides soil testing to local landowners for a fee would be considered a business transaction. Contractual agreements may be executed for business transactions. Business transactions are processed through Departmental Funds, and any agreement must be reviewed by the University Legal Counsel's Office prior to signature.

1. Requirements for a Business Transaction: Requirements or "fee for service" projects must meet all of the following. If all requirements cannot be met, the project will be processed as a sponsored project:
    a. The service is an application of established methods and techniques that are routinely performed

b. The service has been or will be offered to multiple internal or external parties and may become a routine service
c. The service does not involve any expert analysis or discretionary judgment
d. No UCM intellectual property or new knowledge is anticipated to result from this activity or service
e. Fixed rates for the service on a per-item or per-sample basis must be established
f. No cost sharing or matching funds are required

While a business may request a faculty member or department to test a product, analyze the effectiveness of a process, etc., this can be done as an internal study that serves as a learning experience for students without any transfer for funds. However, if there is funding for the research, the results of that study, or any compensation related to it, may not be dependent on the outcome of a positive or a negative result. To avoid any possible bias, there must be a fully signed and legally binding contract in place before the start of any work, with a set payment structure that protects the integrity of the project results, individuals working on the project, and UCM.

2.2.1.d Contract

An agreement between the university and another organization (e.g. foundation, corporation, another university) to provide a service for compensation. The agreement is legally binding and creates a quid pro quo relationship between the institution and the entity. The performance of the terms of a contract is recognized legally as a duty and obligation. Breach of this duty or obligation carries legal sanctions. These contracts may be recognized as a procurement contract under an award or sub award, and a procurement subcontract under a recipient's or subrecipient's contract.

Requirements for a contract: An organization (for profit/not-for-profit) who requires the university or a department to complete a scope of work in exchange for financial or another form of compensation. Examples of these types of contracts include:

The city contracts the Art Dept. to paint a mural under a reimbursable contract of $10,000. All wages and fringe benefits as well as supplies and materials must be paid for as part of this contract.

A school district contracts with the College of Education to assess high school lesson plans to ensure that they are compliant with federal and state educational standard.

Chapter 3: Life Cycle of a Sponsored Program

3.1 Life Cycle

The life cycle of each sponsored program is as variable as each projects' scope of work. While the life cycle always starts at the development stage, it can end at any point in the process. The Office of Sponsored Program's staff should be contacted at the earliest possible stage to assist faculty, staff, and students with finding and pursuing external funding. The stages of the life cycle are shown in the below graphic, and a detailed explanation of what steps are taken in each stage is explained in this chapter.

3.1.1 Development

The development stage usually begins in one of two ways:

1. the idea for a project; or
2. the identification of a problem

Wherever you start, will assist you with fleshing out a plan of approach.

3.1.1.a Viability/Reasonableness

Sponsored Programs staff will assist faculty, staff, and students will determining whether their idea or problem meets the following criteria for viability/reasonableness:

1. Has this been done before or it this a common problem?
2. What is the scale of the problem or idea (local, statewide, regional, national or international)?
3. Why is this project needed or why does this problem need resolution?
4. What is the existing research on it?
5. Can it be completed in 1-5 years? If not, can it be broken into phases?
6. Is it original or does it propose an original take to an existing concept?
7. Who is the proposed audience?
8. Is it sustainable/replicable?

3.1.1.b Begin Concept Development

After the proposed idea or project has been reviewed for reasonableness and viability, or has been tweaked to meet those criteria, then the full concept needs to be developed. This can be done with or without a funder in mind. While developing the concept outline, please consider the following:

1. Possible partners/collaborations and their role in the project
    a. other UCM personnel/departments
    b. other colleges and university
    c. community partners
    d. state or regional partners
    e. national collaborators

f. international partners

2. Timeframe of the project
3. Goals and outcomes
4. Cost to complete the project and specific line items
    a. Personnel
    b. Supplies
    c. Travel
    d. Equipment ($5,000+ for federal requirements)
    e. Contracted Services/Subawards

3.1.1.c Finding a Funder

Based the initial concept development, Sponsored Programs can assist with the identification of funding agencies that will match with your project. This can be done through specific searches as well as through specialized software in the OSPRI office, called SPIN, which will query recently announced requests for proposals (RFP) from numerous funding agencies based on specific keywords and emails a list of matching RFPs to the principal investigator.

The SPIN form will need to be completed and uploaded and submitted through the OSPRI Smartsheet form.

All federal funding proposals are required by federal regulations to be posted and submittable through Grants.gov. Some federal agencies have additional application portals that may be used for submitting applications. OSPRI is responsible for establishing those institutional profiles and managing all UCM affiliated users of those funder systems.

3.2.1 Pre-Award

Once a funder/funding opportunity is identified, the pre-award phase begins. The pre-award process is the application process. This can include various steps, including:

1. Letter of Intent (LOI)
2. Pre-proposal/pre-application, and, or
3. Application.

Some funders require an applicant to complete all of these steps, a couple, or just the application.

3.2.1.a Grant Code

The OSPRI utilizes an internal tracking process for each grant with a grant code. This code is used from the pre-award stage throughout the life cycle of the grant. The code is assigned based on the program/department that the project aligns with and is followed by three numbers. For example:

UCM000 – Institutional applications

AGR000 – Agriculture
BIO000 – Biology

Each project has a unique grant code.

3.2.1.b *Sponsored Programs Preliminary Processes*

Once a possible funding opportunity is identified, OSPRI will take some preliminary steps to prepare for the application. The first step is creating a digital folder and well as a hardcopy to build the application packet. With adequate advanced notice, a pre-award checklist is created as a quick internal reference sheet for each project.

The assigned program administrator to the project will work with the PI/Co-PI on the reviewing the funder's guidelines and helps to direct the principal investigation and their team through the application process.

3.2.1.c Parts *of the Application*

Each application packet is different, so always follow the funder's instructions, but below are the primary parts of most grant proposals.

1. Application Form
   Nearly every funder has their own application form that needs to be completed. Sometimes this is electronic, and the other parts of the application are attached to the electronic form, as is the case with all federal applications.

2.Abstract
   The abstract is usually the first page of the application packet, but it is the last page that you complete. It is typically one page, single spaced, and includes basic information about the application.

3.Narrative
   While an abstract may not be a requirement of some applications, the concepts of a condensed introduction to the proposal should still be applied to the introduction of the proposal narrative. The narrative should be as condense and concise as possible. There should not be any filler. Be sure to cite sources and existing data that supports your proposal. Avoid assume that the funder knows the topic as thoroughly as you, so make sure that you spell out each step and process that needs to be taken. Use clear statistics to support your argument. The following components are typically found in the narrative:

a. Needs Statement – identified the need for the project, proof that there is a need, demonstrates that the project meets the funder's and UCM's interests and priorities.

b. Activities – what will be done to complete the goals and objectives (events or services to be provided)?

c. Goals, Objectives, and Outcomes –
    i. Goals are broadly stated, long-range impacts of the proposal
    ii. Objectives/Outputs are how the PI expects the target audience to benefit
    iii. Outcomes are the results of the activities and the objectives/outputs

d. Timeline – how long will it take to complete each goal, objective, and the whole project? It needs to demonstrate a logical progression of activities.

e. Logic Model – can be in various formats and should be the first part of the narrative that is completed.

f. Key Personnel/Bio Sketches – who are the primary, critical people or positions that are needed to complete the project? These are typically ¼ - ½ of a page for each person when incorporated into the narrative or 2-3 pages per person when attached. Their experience needs to coincide with the project's scope of work, have clearly defined duties on the project, and state the amount of time each person will dedicate to the project.

g. Resources – other personnel, equipment, supplies, buildings, digital archives, volunteers, partnerships/collaborators, other funding sources, etc.

h. Sustainability – how will the project continue after the grant funding ends, or what lasting impact will be made? This could include revenue generation, additional grant applications, donations, project will serve as a model, the development of a product, etc.

i. Dissemination – how will the results be shared and how will the funder be credited? (conferences, journals, social media, distribution of a product or resource database)

j. Evaluation Plan– how will the project be evaluated throughout the life of the project, including what the measurable is and how it will be measured? (external evaluator, surveys, tests, # of people served)

4. Budget and Budget Justification/Narrative

There are two primary parts of a budget in a grant application, there is the standard budget form from the funder (in the SF-424 federal application, the budget form is the R&R) and the budget justification which is a narrative explanation of what is being requested, why it is needed, and how much it will cost. There are also three main budget areas: direct costs, indirect costs, and cost-share/match.

a. Direct Costs

Under direct costs are all of the main budget line items.

i. Salary/Wages
ii. Fringe Benefits
iii. Travel
iv. Equipment
v. Supplies/Materials
vi. Subawards/Contracts
vii. Participant Support Costs
viii. Other

b. Indirect Costs

Overhead costs are included in the indirect costs line item. Indirect costs are a standard cost and are allowable in most grants and contracts. UCM annually budgets for expenditures, however, grants and contracts create additional workloads and costs, including utilities, HR, Accounting, Dean and Department personnel, Sponsored Programs, etc. UCM uses the indirect costs line item to defer those added costs.

There are four possibilities of indirect costs on a grant or contract.

i. Federally Negotiated Indirect Cost Rate
UCM, like nearly all universities, has a federally negotiated indirect cost rate agreement with the federal government. UCM's current rate is 31.6% modified total direct costs. This means that4 UCM will not charge indirect costs to participant support cost, equipment, or for any subawards over $25,000.

Federal grant regulations state that each institution/organization with a federally negotiated indirect cost rate agreement must have that rate honored by each federal funding agency, for eligible programs, and each pass-through entity.

ii. Non-federal Rate
For state and non-federal grants and contracts, UCM used a 10% total direct cost rate, where 10% is applied to all planned direct cost expenditures.

iii. Restricted Rate
In some cases, a grant program will have a restricted rate. In those cases, UCM will conform to that rate.

iv. Reduced or Waived Rate (Drift)
A principal investigator can request a reduced indirect cost rate or a waived rate. The waiver request form is available on the OSPRI forms webpage, ucmo.edu/osp.

c. Cost-Share/Matching
Some grants require an institutional commitment as part of the application's budget. This would be considering a match of what is being requested from the funder. Typically, when match is mandatory, it is a1:1matching requirement. Depending on the RFP's guidelines, all or some of the below methods of match may be allowable:

i. Cash – is a dollar-to-dollar match. This is usually not a viable option if a grant is more than several thousand dollars.

ii. Time & Effort – is the use of a percentage of UCM personnel's time and effort spent on a grant project. This can be used in substitution of cash, because it is the value of salary/wages and fringe benefits that UCM paid personnel while they were working on that project.

iii. In-kind – if items were donated, you can use the value of those items, only if the funder permits it.

iv. Volunteers – the amount of time and the value of that time is variable but can sometimes be used as matching. Not all funding agencies permit volunteer time as matching support. Please see the below examples:

1. Sam is assisting with building a house for Habitat for Humanity, but he has no

experience with construction. So, the hours Sam volunteers are valued at the minimum wage rate.

2. Kate is an electrician and is volunteering her expertise to wire the house. Therefore, Kate's volunteer time is valued at the Department of Labor's hourly rate for an electrician.
3. Kate also volunteers to paint the house, but since this is not her profession, her additional volunteer time painting is valued at minimum wage.

v. Waived Indirect Costs – if a funder has a reduced indirect cost rate from what UCM's standard rates would be, then sometimes the unrecovered indirect costs can be considered as matching funds. Not all funders allow waived indirect costs as match.

3.2.1.d Additional Forms

1. Conflict of Interest (COI)
   The PI/PD need to complete and pass the CITI Conflict of Interest training. This training is valid for 4-years. require a conflict of interest document be completed with the application packet. This requirement may include disclosures of research and publication collaborators as well as advisors and advisees.

   The Financial Conflict of Interest Disclosure is necessary to UCM to maintain federal compliance with PHS regulations set forth in 45 CFR Part 94 and 42 CFR Part 50, Subpart F. These regulations are in place to avoid possible bias as a result of any conflicting financial interest by Investigators/Project Directors. Additionally, this disclosure is designed to protect research subjects, ensuring they will not be jeopardized by conflicting financial interests of Investigators.
   The information requested is required under the Financial Disclosure Policy of the Public Health Services (PHS), the National Science Foundation (NSF, the Food and Drug Administration (FDA) and other public and private funding sources.
   Before completing the disclosure, 42 CFR Part 50 requires UCM to "inform each Investigator of the Institution's policy on financial conflicts of interest, the Investigator's responsibilities regarding disclosure of significant financial interests, and of these regulations, and require each Investigator to complete training regarding the

same prior to engaging in research." Therefore, Investigators/Project Directors are required to successfully pass the CITI Programs Financial Conflicts of Interest Course. This course will need to be successfully completed once every four years.
This Financial Conflict of Interest Disclosure must be certified at time of application, at time of award, and annually thereafter, throughout the lifetime of the sponsored program activity at UCM. Investigators must also submit and certify a new disclosure within 30 days of the development and/or termination of a financial conflict.

a. Significant Conflict of Interest
In the event a significant conflict of interest is disclosed, OSPRI will ensure that appropriate mitigation of this conflict is put in place. This could include removing the PI/PD from participating in a bid process, being the point of contact (POC) with a vendor, placing a supervisor in charge of financial management of the project.
In the event of a significant conflict of interest disclosure, the following offices/individuals will be notified:

- Funding agency, in accordance with the funder requirements for the disclosure. This could include public disclosure of the conflict through a university-maintained website.
- General Counsel Director of Contracts, Compliance, and Risk Management
- Supervisor of the employee
- Director of Accounting Services
- Director of Procurement
- Director of Accounts Payable
- Human Resources Generalists for the reporting area

2. Research Review
For research projects involving animal subjects (IACUC) or human subjects (IRB), PIs must complete a protocol for the appropriate committee. The PI cannot self-determine whether their project is exempt or not. Additional information for human subjects can be found in volume II and for animal subjects in volume III of this manual.

3. Responsible Conduct of Research (RCR)
In compliance with specific funding agencies, PIs/PDs and key personnel will be required to successfully complete RCR training before expenditures can be incurred on the grant. This is a free

module to faculty, staff and students through CITI. Personnel and students can create a CITI account through their CITI – Learner Registration page.

4. Letters of Support/Letters of Commitment
   If the application requires a letter of support or commitment, you need to create a drafted letter with talking points and provide that to the individuals/institutions that will be providing the letters. The letters of commitment need to commit something, resources or personnel, to the project. The letters need to come from a person in the organization who has the authority to commitment resources and personnel to a project.

3.2.1.e Subrecipients

Subawards/Cooperative Proposals with Other Institutions
When subawards/subcontracts and/or cooperative proposals involve other institutions, one institution must be designated as the prime contractor/grantee, with the others as subcontractor/subawardee.

If UCM is the prime awardee

The other institution must submit the following:

- Subrecipient Information Form
- Individual budget (including direct and indirect costs at that institution's rate). If indirect costs are included by the other institution, then a copy of their indirect cost rate agreement must be included as well.
- Scope of Work statement
- Letter of support/Letter of Commitment/MOA (signed by authorized subrecipient's institutional official)
- Other required documents as delineated by the funding agency

UCM does the following:

- Lists cooperator's budget as a single line item (subcontract) in UCM budget overall budget
- Appends cooperator's budget as budget detail in UCM budget
- Incorporates work statement and letter of support into UCM proposal
- Processes proposal through regular internal channels

If UCM is Subawardee

Proposed UCM portion is processed as a regular proposal containing the following:

- Individual budget (including direct and indirect costs)

- Scope of Work statement
- Letter of support/Letter of Commitment/MOA (signed by PI with space for UCM authorized official to sign)
- PSRS
- Other required documents as delineated by the funding agency

If there is an F&A restriction on the proposal, the PI will need to supply OSPRI with a copy of the guidelines that will be used when submitting the prime contractor proposal.

NOTE: Remember that cooperative proposals require more time to develop than standard proposals because they must be reviewed and approved by two or more institutions.

3.2.1.f *Submission of Applications/Proposal Documents*

OSPRI will submit all applications or must provide prior approval to the PI to submit an application. An application that was submitted with approval from OSPRI, may be rejected, even if awarded, for non-compliance.

3.2.1.g *Authorized Approvers*

All UCM grant applications and agreements must be reviewed and approved through the Office of Sponsored Programs & Research Integrity. OSPRI staff will get all of the necessary approvals for each application.

3.3.1 Agreement

3.3.1.a Primary Award Agreement

The primary award agreement is awarded by the funding agency to UCM or to the pass-through entity.

3.3.1.b *Subaward*

The subaward is the agreement issued from the pass-through to their subrecipient. Not all grant agreements have a subaward. The Primary Award Agreement must be completed before a subaward agreement can be issued. If the prime award is from federal funding, and the subaward is for $25,000 or more, by the end of the month of a fully executed agreement, the prime must complete Federal Funding Accountability and Transparency Act (FFATA) reporting.

3.3.1.c *Types of Legal Documents*

The grant agreement can be issued as several types of legal documents, including:

1. Contract/Agreement
2. Memorandum of Understanding (MOU)

3. Memorandum of Agreement (MOA)

Regardless of what the document type is, they will be processed the same way through the Office of Sponsored Programs & Research Integrity in accordance with contract processing procedures at UCM.

3.3.1.d Revisions

When a grant is awarded, it is often awarded at less than the proposed amount. Therefore, revisions to the budget, and in some cases, the scope of work, must be made to the agreement. OSPRI will work with the principal investigator to make these adjustments, as needed, to the agreement.

3.3.1.e Processing of Agreements

The Office of Sponsored Programs (OSPRI) is responsible for processing all grant documents, including the legal agreements. Certain required information must be provided for federal grant agreements.

1. Executive Compensation –
    a. Entities must list total compensation of the five most highly compensated offices if in the preceding fiscal year:
        i. 80% or most of its annual gross revenues were in Federal awards, and
        ii. Received $25,000,000 or more in annual gross revenues from Federal awards, and
        iii. The public does not have access to this information about the compensation of senior executives through periodic reports.
        The University of Central Missouri's personnel compensation are listed in the Missouri Bluebook.
2. Lobby (SF-LLL) – UCM does not have a federal lobbyist and does not lobby at the federal level.
3. Additional federal assurances are reviewed for UCM compliance.

OSPRI will complete the following to process the agreement:

1. Coordinate with UCM's Legal Affairs & Risk Management office to ensure that all agreements conform to UCM's standards and do not jeopardize the university,
2. OSPRI will also serve as the agreement negotiator, as needed, to resolve any issues in the agreement's language, scope of work, and/or budget,
3. OSPRI will secure all necessary signatures from Authorized Organizational Representatives (AORs), Fiscal Officers, and/or notary publics, and,
4. OSPRI will return the executed contract to the funder and contracts will be retained in the TCM system for project management, audit

purposes, and to until completion of required record retention requirements.

3.3.1.f Contingency Account

In some cases, the agreement process can take additional time, especially if the awarding agency is not a federal or state agency. If the project's scope of work needs to be started immediately, while the agreement is still being processed, a contingency account can be created. The following information must be provided to OSPRI to have a contingency account created:

1. A written request, usually by email, for a contingency account to be created.
2. A FOAPAL must be provided, with the approval of that FOAPAL's budget manager, for the contingency account to be used to cover any costs which the grant, once awarded, may not cover.
3. Any and all restrictions that the contingency account should have, to include, but not limited to:
    a. Maximum amount that will be covered
    b. Limited to specific expenditures, such as personnel
    c. Limited to a specific timeframe

Some considerations need to be made before requesting a contingency account.

1. Do you already know what the agreement's start date for the project will be? If not, then any expenditures before the start date of the agreement will be unallowable expenses on the grant and will need to be charged to the FOAPAL that was provided for the contingency account request.
2. How confident are you that the grant will be awarded? If the awarding of the grant is relatively uncertain, then an account should not be created.

3.4.1 Post Award

After a grant/contract agreement has been fully signed (fully executed) by Authorized Organizational Officials (AOR) from both sides, then the life cycle transitions to the post-award phase. Post Award management of a grant and/or contract must conform the funder's policies and procedures unless UCM's internal policies and procedures are stricter, in which case, the stricter policies will be adhered to.

3.4.1.a Principal Investigator Checklist

The principal investigator checklist is primarily done for first time PIs or for PIs who have not had a grant within the past five years. This is done to familiarize or remind PIs of the post-award grant management process.

3.4.1.b Deliverables

External/Funder Deliverables:
The OSPRI utilizes an automated email notification system for PIs, Co-PIs, OSPRI staff, and Accounting personnel to send deadline notifications, reminders, and track deliverables. Examples of deliverables include:

1. Annual Progress Reports
2. Final Reports
3. Quarterly Invoices
4. Financial Reports

These notifications are input into the system after the fully executed agreement is received. This service is a courtesy, it is still the PI's responsibility to know when deliverables are due and ensure that all reporting is being sent to the appropriate parties as specified in the grant agreement.

Once a deliverable is received by OSPRI staff, it is marked as received in the Smartsheet system to stop any additional notifications for this deliverable and uploaded into OSPRI's electronic files for auditing purposes.

When completing a deliverable, the PI needs to make sure that their report conforms to the expectations of the funder based on the scope of work. It is the PIs responsibility to ensure that all required deliverables are submitted to the funder on time and that OSPRI is provided a copy of the deliverable.

Internal Compliance Deliverables:
Additionally, PIs/PDs will be required to complete compliance deliverables for grant management and expenditure verification:

1. **Monthly Budget Reports** are sent for the PI/PD's review and certification. PIs/PDs will be required, at a minimum, to certify every 90 days that all expenditures are allowable, allocable, and reasonable as well as necessary for the completion of their sponsored project's funder approved scope of work. This report will also allow for PIs/PDs to submit corrections if an expenditure is missing and needs to be moved to the grant/match FOAP, or if an expenditure incorrectly posted to the grant/match FOAP and needs to be moved off. If at any point an unallowable expense or a missing expense is identified, PIs/PDs need to complete the Expense Transfer form to submit the correction. Expense Transfer requests are reviewed by OSPRI staff and, if approved, are forwarded to Accounting Services for review and submission of a journal entry correction in Banner. Identified corrections needs to be completed within 30 days of discovering the error.
   Failure to certify monthly budget reports at least once every 90 days will result in the grant/match FOAPs being inactivated until the reports are reviewed and certified. Reports can be certified without correction or

after corrections have been submitted. A unique certification key is created after certification and linked within the Smartsheet system.

2. **Time & Effort (T&E) Report** are sent for the PI/PD's review and certification on a quarterly basis. These reports fulfill funder required project management requirements and ensure that effort levels for each grant/sponsored project personnel are posting to the appropriate grant/match FOAP. This report will also allow for PIs/PDs to submit payroll corrections if an employee's time and effort is missing and needs to be moved to the grant/match FOAP, or if an employee is incorrectly posted to the grant/match FOAP and needs to be moved off. If at any point an unallowable payroll or a missing payroll is identified, PIs/PDs need to complete the Redistribution Request Form to submit the correction. Redistribution requests are reviewed by OSPRI staff and, if approved, are entered into Banner for processing. Past payroll corrections are reviewed by Payroll Services and processed following Payroll's calendar. Future payroll corrections are submitted through the EPAF system and are reviewed by the appropriate Vice President's office for that employee's reporting chain and sent to Human Resources for processing in compliance with Payroll's calendar. A unique certification key is created after certification and linked within the Smartsheet system.

3.4.1.c Invoicing

The UCM Grant Accountant is responsible for invoicing funding agencies or completing drawdowns for expenditures charged to the grant account. This is typically done on a quarterly basis. PI's or department staff should not initiate invoices to external funding agencies.

3.4.1.d Accounts Created in Banner

The full budget numbering is calling a FOAPAL (pronounced like faux paul):

- Fund – a unique fund number is created for each grant/cost-share/program income/subaward budget
- Organization – this is the budget number for the department, office or program that the project is housed under. Approval routing for grant expenditures will conform to the approval chain for that organizational code with the addition of the PI/PD's approval.
- Account – the account is used to identify a particular type of expense, such as computer equipment, office supplies, fringe benefits, etc. or is the grant source of revenue is federal, state or from a nonprofit
- Program – this is used to identify the type of project that is being done, such as research, community service, education, etc.
- Activity – this is for any activity code that a department might utilized, but this is not a required budget field
- Location – this is not a required budget field and is seldom used in grants

UCM's official financial system of record is the Banner/Ellucian system. OSPRI is responsible for inputting the official grant award into the Banner system, including the following information:

1. Funder's award number (if applicable)
2. Catalog of Federal Domestic Assistance (CFDA) # (if applicable)
3. Name of the funding agency
4. Start and End Dates for the scope of work
5. Award amount
6. Allowable budget line items

After inputting the above information into Banner's FRAGRNT screen, OSPRI requests the creation of each grant, match, and/or program income FOAPAL (project budget) from Accounting Services, using the Fund Request form. Once Accounting Services has created the FOAPAL, OSPRI staff input the funder approved budget into Banner, which will allow the PI to begin spending funds.

If a contingency account was created, then the same FOAPAL will be used for the active grant account and the awarded budget will be added to the account.

Accounts that are created in the Banner system have a fund number that demonstrates the source of funds.

20#### - Federal Grants, Loans, and Contracts
21#### - Other Federal (Federal Pass-Through)
22#### - State Grants and Contracts
23#### - Local, Private, Small, Other Grants and Contract
24#### - Other Grants and Contracts
180### - Federal Grant Match account
184### - State Grant Match account
188### - Other Grant Match account

Additionally, the grant code that was assigned at the pre-award process is used as a link throughout all systems (Banner, TCM, Smartsheet, etc.). The grant code will also serve as the index for the grant FOAPAL.

Program income is placed in a separate fund from the grant and match and typically starts with the range of 2497## or 2498##.

OSPRI also assigns the program code for each grant according to the type of activities being completed in the scope of work. Examples include:

- 1100 – On campus instruction for credit
- 1300 – Community education
- 1400 – Off campus instruction for credit
- 2100 – Institutes and research centers
- 2200 – Individual or project research

- 3200 – Community Service
- 4500 – Ancillary Support

3.4.1.e Expenditures

OSPRI reviews and approves or denies all expenditures on the grant to determine if there is adequate funding available and if it is an eligible/allowable/allocable/reasonable expenditure. OSPRI staff as well as Procurement, Accounts Payable, HR, and/or Payroll staff will ask for additional information from the PI/PD to justify an expenditure, if inadequate documentation has been provided. Expenditures are reviewed according to allowability. For an expense to be allowable, it must meet the following criteria:

1. Allowability means the cost:
    a. Advances the completion of the funder approved scope of work;
    b. Is within the approved budget or is within allowable deviation of the approved budget and does not require prior approval from funding agency;
    c. Is necessary for the overall completion of the project;
    d. Complies with the UCM's policies and procedures or the funder's policies/procedures, whichever is stricter. For federal funding 2 CFR 200 is followed, unless UCM has a stricter policy.
2. Reasonable, means that a prudent/reasonable person would make the same determination on the allowability of the cost and the value of it. Independent cost estimates and price quotes help to determine the reasonableness of the cost.
3. Unallowable costs on sponsored projects include alcohol, tobacco, federally controlled/illegal substances , entertainment, lobbying, and any expenditure that does not meet the requirements of necessary, reasonable, allocable, and allowable for the sponsored project. For federal and federal pass-through funding, *CFR 200 Subpart E – Cost Principles, and 420-475 – General Provisions for Selected Items of Cost* must be adhered to in addition to university policies and procedures. If UCM's policies/procedures are stricter, the stricter rule will be adhered to. Please refer to UCM's Fiscal Responsibility Procedure for additional guidance.

Types of line-item expenditures are below:

1. Personnel

    Personnel charges will go on either the grant budget or, if applicable, the match budget. All personnel must be hired through UCM's Human Resources Office, following all the UCM hiring policies and procedures which comply with federal regulations and labor laws. Per State of Missouri requirements, e-Verify is completed for all employees. For personnel who have time and effort being used as matching funds, their pay will in no way be affected by being on the match account. Match utilizing personnel and other forms, or cash match are documented within Banner following federal grant

accounting practices with a discrete match account linked to the grant.

For personnel who have a percentage of their time serving as match, a redistribution will be done in the Banner system to show the percentage of their time that is served on the grant project. The value of that percentage for effort is shown in the match account. Time and Effort (T&E) Reporting is done quarterly on all personnel charged to a grant account or used as match. The principal investigator is sent a T&E Report via email through an automated system and must certify that it is accurate or notify OSPRI personnel if any changes need to be made. Time and Effort Reporting is federally required.

Hiring of grant funded personnel must be done in accordance with the Office of Human Resources Policies and Procedures. HR forms, including Faculty Search, Staff Search, Staff Action Form (SAF), Staff Vacancy Form (SVF), and other approval forms need to be reviewed and approved by OSPRI prior to being routed to the appropriate Vice President for signature. PIs/PDs should work with the HR Generalist that provides support for their unit for grant funded employee searches and hiring.

Compensation for personnel will comply with UCM Policies and Procedures and/or the funder's regulations, should the funder prohibit specific types of compensation. For example, while UCM allows course buyouts through grants and sponsored projects, a funder or a particular funding opportunity might not allow that.

UCM Policies and Procedures related to compensation:

- Additional Compensation Policy (2.3.030)
- Staff Compensation Structure
- Faculty Compensation Policy (2.2.010)
- Faculty Compensation & Formulas
- Faculty Compensation Structure

Federal Regulations (200.430 Compensation)

2. Travel

The UCM Travel Guidelines and Procedures must be adhered to, unless the funder's travel policy is stricter. All travel related expenditures need to be submitted through Accounts Payable's ChromeRiver system.

Domestic Travel:

The University of Central Missouri's travel reimbursement levels are determined by the State of Missouri's Office of Administration (OA). UCM reimburses for travel costs, so it is stricter that the federal government's per diem basis and mileage reimbursement adheres to the State of Missouri rates. Since UCM has a stricter travel policy than nearly all funding agencies, UCM's policy must be followed. Many federal grants have a Fly America Act clause which requires all airfare charge to the grant to be with a US based carrier, unless one is not available.

International Travel:
Travel rates for international trips are based on the US Department of State's reasonable costs determination. Since UCM's travel policy is on a reimbursable basis, it is stricter than the federal government's per diem rate, so UCM's policy must be followed. Additional consideration needs to be made for international travel, depending on location, which could increase travel costs or other line items:

1. Do you have a passport and if so, will your passport be within 6 months of expiring during the time you will be overseas?
2. Will any vaccinations or medications be needed? (check CDC.gov to determine health risks)
3. Will security or guides be needed?
4. Will additional travelers' insurance be needed and, if so, for how many people?

For federally funded international travel, the Fly America Act must be adhered to.

3. Supplies and Materials
Under this category, any items that are less than $3,000 under State guidance and $5,000 under federal and are considered to be consumable within a year of purchase qualify as supplies. These expenditures must be purchased through UCM's approved Procurement and Accounts Payable methods/processes.

4. Equipment
This line item includes all items that on their own cost or collectively to make a functional unit cost $3,000 (State) or $5,000 (federal). This line item is exempt from having federal indirect costs charged to it. These expenditures must be purchased through UCM's approved Procurement and Accounts Payable methods/processes.

5. Participant Support Costs
   Students and/or external to UCM trainees are participants. UCM employees are not considered participants. Allowable expenditures include training costs, conference registration, travel, supplies for activities to be completed, stipends, subsistence, tuition, etc., in accordance with funder allowability. This line item is exempt from having indirect costs being charged to it. OSPRI will work with Accounting Services to either create a separate FOAP for participant support costs, linked to the overall grant to track these expenditures, or participant support costs using specific expense accounts for a particular FOAP will disallow indirects from being charged to those codes.

6. Other Expenditures
   Any other expenditure that does not fit into the above categories falls into this line item. This can include contracted services, external evaluators, honoraria, postage, marketing, etc.

7. Insurance
   Some funding agencies require proof of insurance to cover any additional costs or liabilities that may result from a sponsored project. UCM is covered under the State of Missouri liability law to the extent defined by the State Legal Expense Fund, Chapter 105.711 RSMO. OSPRI will provide, when necessary, proof of this coverage to funding agencies.

8. Indirect Costs (IDC)
   Indirect costs are only charged based on allowable expenditures. While it is factored as a separate line item within the proposed budget, indirect costs can only be charged as expenditures are incurred and at the rate that is approved within the grant agreement. The University of Central Missouri's federally negotiated indirect cost rate through DHHS is 31.6% Modified Total Direct Costs (MTDC). UCM will comply with restricted rate programs/training programs and any other funder's indirect cost rate restrictions.

9. Indirect Costs Recovery (ICR)
   When UCM charges a grant account for indirect costs, this is known as indirect costs recovery (ICR). The ICR is automatically distributed between the various ICR accounts, according to UCM processes. The current distribution structure is:

   - 20% - Principal Investigator
   - 15% - Department

- 15% - College/VP Office
- 20% - Finance/Administration
- 30% - Sponsored Programs

Departments/Offices and Colleges/VP Offices will have a set ICR account for all grants that are under them. The PI ICR account will be tied to the position, not the individual, so if there is a transfer of PI over a grant, the new PI assumes control of the ICR account.

10. Subawards/Subrecipients

    Subawards are the grant agreements issued by UCM to another entity who is assisting UCM with completing a grant's scope of work. This can also work in reverse with UCM receiving a subaward from another university or non-profit, to assist them with their grant's scope of work. The entity that receives the subaward is the subrecipient.

    All subawards/subrecipients for a grant agreement issued by UCM are reimbursable. No fixed amount awards will be issued by UCM to a Subrecipient.

    Subrecipients must undergo the following review criteria in the post award phase before they will be issued a subaward agreement:

    1. Subrecipient vs. Contractor Determination Form (2 CFR 200.331)
        a. If the determination form results in a subrecipient determination, then OSPRI will issue a subaward agreement. If the determination form results in a contractor status, then the agreement will be run through Procurement and their policies/procedures will need to be followed.
    2. Subrecipient Risk Assessment
        a. The risk assessment form will determine if the subrecipient is a high, moderate, or low risk sub. Each risk will have its own level of monitoring. If a potential subrecipient is deemed to be high risk, the Office of Legal Affairs & Risk Management will determine if UCM will issue a subaward to that entity.
        b. The risk assessment form must be completed by the program administrator who is responsible for the grant and the grant accountant who is responsible for financial oversight of the grant and subrecipients. Their individual scores will be

averaged to determine the risk level of each subrecipient.

While some of this may have been done in the pre-award, it can often take up to a year or more from the submission of a proposal to the awarding of a grant agreement. Therefore, the process must be repeated, at minimum on an annual basis to ensure compliance and appropriate assessment. Once the proposed subrecipient has passed the determination and risk assessment, a subaward agreement or amendment will be issued.

As part of the annual monitoring, subrecipients will be required to provide their annual audits and complete a Subrecipient Information Form. OSPRI will use these two documents, the Federal Audit Clearinghouse, as well as the overall compliance of the subrecipient during the past year to update their risk assessment.

Subawards receive a separate FOAP from the UCM prime award, but the FOAPs are linked through the grant code in Banner. UCM's federally negotiated indirect cost rate agreement prohibits charging indirect costs for anything over the first $25,000 of a subaward. Indirect costs against a subaward are capped in Banner to ensure only the maximum allowable is charged.

3.4.2 Subrecipient Monitoring

Different levels of subrecipient monitoring will be in place for each of the three levels.

1. Low Risk Monitoring Procedure:
    a. Review all invoices
    b. Ensure that reporting is completed in a timely fashion
    c. Ensure that work is completed within the timeline and/or amendments are requested before changes are made
    d. Compliance with any additional program or grant specific guidelines
    e. Non-compliance will result in increasing subrecipient risk level to moderate risk
2. Moderate Risk Monitoring Procedure:
    a. Review all invoices
    b. Ensure that reporting is completed in a timely fashion
    c. Ensure that work is completed within the timeline and/or amendments are requested before changes are made
    d. Compliance with any additional program or grant specific guidelines

e. For any risks determined in the federal audit, address what plans/processes need to be in place to avoid these in the management of the subaward
f. Request more frequent invoicing, (instead of semi-annually, do quarterly, or instead of quarterly, do bimonthly)
g. Non-compliance will result in increasing subrecipient risk level to high risk

3. High Risk Monitoring Procedure:
    a. Review all invoices
    b. Ensure that reporting is completed in a timely fashion
    c. Ensure that work is completed within the timeline and/or amendments are requested before changes are made
    d. Compliance with any additional program or grant specific guidelines
    e. For any risks determined in the federal audit, address what plans/processes need to be in place to avoid these in the management of the subaward
    f. Request monthly invoicing, with supporting detailed documents
    g. Schedule semi-annual or annual site visits as necessary to improve communication and transparency.
    H. Withhold payment for failure to comply
    i. Terminate subaward if repeated non-compliance

3.4.3 Subrecipient Noncompliance

Should a subrecipient be deemed noncompliant, UCM will exercise the remedies for noncompliance, as outlined in §200.338 of the Uniform Guidance. If the subrecipient does not comply, UCM will implement the termination processes as stated in §200.339-200.342.

3.4.4 Procurement

The University of Central Missouri's Office of Procurement and Materials Management Policies and Procedures Manual conforms to Uniform Guidance.

3.4.5 Export Control

Overseas travel and overseas partners, and international partners located within the US may need to undergo Export Control review and adhere to restricted access, as needed. UCM's Office of Technology oversees the security of technology and transfers. For additional information, please see Information Security Policy 4.1.090.

3.4.6 Cost Sharing or Matching Funds

UCM will adhere to the proposed and approved match, as outline in the application. If deviation is needed, prior approval will be required.

3.4.7 Program Income

If a funded project produced income, that income may fall into funder oversight and restrictions. If it is a federal program, any income will comply with §200.307.

3.4.8 Federally funded property

For federally funded property, which is typically a capitalized expenditure, the grantee holds the title, and it is vested to the grantee. The non-federal entity may be required to submit annual inventory lists of the property in its custody to be provided to the federal awarding agency. For property purchased by through a subaward, the subawardee holds the title.

3.4.9 Adjustments to the Budget and/or Scope of Work

As the project progress, it is important, particularly at the time that each deliverable is being completed, to ask the following questions:

1. Is the project progressing within the proposed timeframe?
2. Is the project on budget?
3. Are benchmarks/goals being met?

If the answer is yes for all of these items, then the PI should not need to request an amendment or no-cost extension.

If the answer if no, then the PI needs to work with OSPRI to request an amendment from the funder or, if the end date of the project needs to be moved back to give the PI time to complete the project, then a no cost extension (NCE) may be requested. Amendments and no-cost extensions should be requested no later than 90 days from the end date of the project unless the funder dictates a different timeframe. Amendments to the budget should be requested and approved by the funder before the PI deviates from the approved budget.

3.4.9.a Amendment

An amendment to a grant or contract agreement is usually issued when a significant adjustment is made to an aspect of the project and requires a revised agreement document. A few common examples of this are:

1. Change of Principal Investigator/Project Director – The Principal Investigator or Project Director may need to be changed during the life of the grant/contract. This could be due to change in position, retirement, job change, sabbatical, maternity leave, etc. If the PI/PD

is going to change, typically, the Co-PI/PD becomes the new PI/PD. This change can be temporary or permanent, depending on the reason the change is being requested. The funder needs to be notified in advance of this transition occurring. Depending on the funder's guidelines, this could require an amendment to be issued and/or additional forms would need to be completed.

For sabbaticals, faculty who wish to continue working on a grant project, must include their grant or contracted work in their sabbatical request.

2. Change in Budget – If a material change in the budget is needed, usually more than 10% of the total project budget, then prior approval from the funder must be requested and authorized in writing before the change occurs. Additionally, if additional funding becomes available, the funder will issue an amendment to increase the funding and adjust the project end date.

3.4.9.b No Cost Extension

A no cost extension is a request to the funding agency to give the grantee additional time to complete the project at no additional cost to the funding agency. This is a type of amendment that only adjusts the end date of the grant. No cost extensions should only be requested to complete out the scope of work and/or the mandatory deliverables. It is not appropriate or allowable to request a no cost extension solely to spend unused funds.

3.5.1 Closeout

The day following the last date of the grant starts the official closeout process, although PIs need to prepare for this process at least 90days before the end of the grant. No new expenditures are allowed, only final payroll and expenditures already incurred during the life of the grant can be paid. The federal government allows 90-120 days for prime grantees to finalize payment, complete programmatic and financial reporting, and final invoicing, while some non-federal funders and pass-through entities request all reporting to be completed within a couple weeks to 45 days from the end date of the grant. Once all final reporting and invoicing is completed, the funder reviews the documents and sends final payment to UCM.

3.5.1.a Final Reporting

There are two primary types of final reporting: programmatic and financial.

1. Programmatic Final Report
   The programmatic final report is a narrative report to the funding agency explaining what was accomplished during the life of the grant.

It is no uncommon to also be asked what challenges were faced in completing the proposed scope of work.

2. Financial Final Report
   The financial final report is a separate from the final invoice. This report provides a detailed list of expenditures, and explanation of any deviations and is a final justification for all expenditures. The federal government requires that a certification be completed stating: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 37293730 and 38013812)."

3.5.1.b *Grant Balance*

The balance in a grant account cannot be spent unless it is within the parameters set by the funding agency. If the funding agency paid in advance and/or overpaid UCM, then the balance in the grant account will be returned to the funding agency in compliance with federal regulations §200.345 and any other non-federal funder regulations.

3.5.1.c *Disposal of Property*

Materials management through Procurement will oversee the proper disposal of property in accordance with federal guidelines.

3.5.1.d *Record Retention Policy*

As a state-controlled institution of higher education, the university adheres to the record retention policy as delineated by the State of Missouri, which is stricter than the federal government's. If a funder requires a longer retention period, OSPRI adheres to the stricter retention requirement.

Funder Compliance Supplements

It is not uncommon for funders to have additional compliance requirements. In the event of a funder having additional compliance components, OSPRI will work with the PI/PD and other university offices to ensure compliance with those additional requirements. For easy reference, links for the following compliance documents have been provided for some of these federal funding agencies:

- **Department of Education:** https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

- **National Institute of Food and Agriculture (NIFA):** https://www.nifa.usda.gov/grants/regulations-and-guidelines/terms-conditions
- **National Institutes of Health (NIH):** https://grants.nih.gov/policy/nihgps/index.htm
- **National Institute of Justice (NIJ):** https://nij.ojp.gov/funding/research-development-and-evaluation-grant-award-requirements
- **National Science Foundation (NSF):** https://www.nsf.gov/bfa/dias/policy/

Glossary

Acquisition Cost – is the cost of the asset including the cost to ready the asset for its intended use. *Example:* Total cost to purchase equipment + cost to modify equipment + cost to install for use + cost of attachments, accessories, software + cost of taxes (if applicable), freight, insurance = acquisition cost.

Audit – when the contracted firm, funder, state, and/or federal government review financial, programmatic, compliance, deliverables, reports and other documents for a grant or contract to determine allowability of costs and adherence to funder, university and/or other guidelines. In compliance with federal and state guidelines, UCM undergoes an annual audit.

Audit Finding – deficiencies which the auditor is required to report and questioned costs, as defined in §200.516 Audit Findings in the Uniform Guidance.

Auditee – the entity undergoing an audit.

Auditor – a public accountant or a federal, state or local government audit organization meeting the general standards specified in accepted government auditing standards who is external to UCM.

Budget – Means the financial plan for the proposed project.

Budget Narrative (Budget Justification) – The narrative justification of proposed expenses and how the cost was calculated. This is usually a separate attachment from the budget.

Capital Assets – Tangible or intangible assets used in operations of UCM and/or department with a useful life of more than one (1) year and are capitalized.
Examples: land, buildings, facilities, equipment, intellectual property, software, lease, construction, manufacture, and improvements, modifications, replacements, etc. of capital assets.

Catalog of Federal Domestic Assistance (CFDA) Number/Assistance Listings – The identification number assigned for each federal grant program structures as ##.###. Some CFDA/Assistance Listings numbers end with a letter, as is the case when there are different categories of projects within the same grant project title.

Example:
US Department of Education, First in the World: Development Grant CFDA 84.116

Closeout – the process where the funding agency and UCM complete final financial and programmatic reporting to complete the project before closing the grant.

Cognizant agency for audit – Federal or state agency designated to carry out the audit.

Cognizant agency for indirect costs – Federal agency responsible for reviewing, negotiating and approving indirect cost proposals. For UCM, the cognizant agency for indirect costs is the US Department of Health and Human Services (DHHS). Any communication between the cognizant agency for indirect costs and UCM must go through the Accounting Services' Manager of Ancillary Accounting.

Computing devices – Machines used to acquire, store, analyze, process, and publish data and any electronic information, including accessories such as printers, storage devices and transmitting and receiving devices attached or communicating with the primary machine.

Compliance Supplement – For Federal grants and contracts, this references Appendix XI to Part 200 – Compliance Supplement previously known as Circular A-133.

Contract – Legal instrument by which non-Federal entity purchases property and/or services needed to carry out the grant project. This does not include Federal award or subaward.

Contractor – Entity that receives a contract to provide property and/or service.

Cooperative Agreement –

a. a legal instrument of financial assistance between an awarding agency or pass-through entity and a recipient or subrecipient to carry out a scope of work and not to acquire property or services for direct benefit of the awarding agency of pass-through entity.
b. distinguished from a grant in that is provides for substantial involvement between the awarding agency and the recipient in carrying out the activity.
c. the term does not include:
    1. A cooperative research and development agreement as defined in 15 U.S.C. 3710a; or
    2. An agreement that provides only:
        i. Direct US government cash assistance to an individual.
        ii. A subsidy
        iii. A loan

iv. A loan guarantee, or
v. Insurance

Cooperative Audit Resolution – the use of audit follow-up techniques to take prompt corrective action to improve communication, foster collaboration, promote trust and develop an understanding between UCM and the funding agency.

Corrective Action – action taken by the auditee that:

a. Corrects identified deficiencies;
b. Produces recommended improvements; or
c. Demonstrates that audit findings are either invalid or do not warrant auditee action.

Cost Sharing or Matching – portion of the project costs not paid by the grant or contract.

Disallowed Costs – charges to a grant or contract that the awarding agency or pass-through entity determines to be unallowable in accordance with the grant term and conditions.

Data Universal Numbering System (DUNS) Number – The DUNS number has been superseded by the Unique Entity ID (UEI).

Drift – the amount of unrecovered or under-recovered indirect costs.

Equipment – tangible property, including information technology systems, with a useful life of more than one year and a per-unit acquisition cost of $5,000 or more.

Expenditures – charges made to the grant or contract budget.

FFATA – this stands for the Federal Funding Accountability and Transparency Act which requires the primary federal grant or contract awardee to provide reporting on any grant/cooperative agreement over $25,000 or any subcontract over $30,000.

Fixed Amount Awards – means a type of grant agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to the actual costs incurred under the Federal award. This type of Federal award reduces some of the administrative burden and record-keeping requirements for both the non-Federal entity and Federal awarding agency or pass-through entity.

FOAP – if the name for the UCM accounting format and stands for fund, organization, account, and program. The fund identifies the source of funding and each grant, match, subaward, and program income account is assigned a unique fund number. The organization identified which reporting unit in the university is responsible for management of the fund. Account identified the specific type of expenditure, and program identified the overarching type of expense (research, education, capital improvements, etc. Below are links for each of the FOAPs:

Fund
Organization
Account Expenses and Account Revenues
Program
Activity Codes (provides additional detail, as needed, but is not a requirement)

Foreign Public Entity – includes:

a. Foreign government or foreign governmental entity;
b. Public international organization, which is an organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288-288f);
c. Entity owned (in whole or in part) or controlled by a foreign government; or
d. Other entity consisting wholly or partially of one or more foreign governments or foreign governmental entities.

Foreign Organization – includes:

a. Public or private organization located in a country other than the United States and its territories that are subject to the laws of the country in which it is located, irrespective of the citizenship of project staff or place of performance;
b. Private nongovernmental organization located in a country other than the United States that solicits and receives cash contributions from the general public;
c. Charitable organization located in a country other than the United States that is nonprofit and tax exempt under the laws of its country of domicile and operation, and is not a university, college, accredited degree-granting institution or education, private foundation, hospital, organization engaged exclusively in research or scientific activities, church, synagogue, mosque or other similar entities organized primarily for religious purposes; or
d. Organization located in a country other than the United States not recognized as a Foreign Public Entity.

Fund Request Form – is the form used by OSPRI to submit a request to Accounting Services to create a FOAP for a grant, match, or program income account.

Funding Agency (Funder) – the entity providing the original funding.

General Purpose Equipment – equipment which is not limited to research, medical scientific or other technical activities.

Examples: office equipment, furnishings, telephone networks, air conditioning, printing equipment, motor vehicles, etc.

Grant Agreement (Federal Funding) – a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity that, consistent with 31 U.S.C. 6302, 6304:

a. Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity to carry out a public purpose authorized by a law of the United States (31 U.S.C. 6101(3)); and not to acquire property of services for the Federal awarding agency or pass-through entity's direct benefit or use;
b. Is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award.
c. Does not include an agreement that provides only:
    1. Direct United States Government cash assistance to an individual;
    2. A subsidy;
    3. A loan;
    4. A loan guarantee; or
    5. Insurance.

Indirect Costs (IDC) – This is also known as Facilities & Administrative (F&A) Costs – means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. UCM's Accounting Services negotiates the Federal indirect cost rate for all Federal grants and contracts with the university.

Examples: electric bill, water bill, HR services, Grounds, insurance, etc.

Intangible Property – means property having no physical existence, such as trademarks, copyrights, patents, loans, notes, lease agreements, stock, etc.

Internal Controls – is the process implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
a. Effectiveness and efficiency of operations;
b. Reliability of reporting for internal and external use; and
c. Compliance with applicable laws and regulations.

Internal Control over compliance requirements for Federal awards- means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:
a. Transactions are properly recorded and accounted for in order to:
    1. Permit the preparation of reliable financial statements and Federal reports;
    2. Maintain accountability over assets; and
    3. Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
b. Transactions are executed in compliance with:
    1. Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program and
    2. Any other Federal statutes and regulations that are identified in the Compliance Supplement; and

c. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

Local Government – means any unit of government within a state.
Examples: county, city, municipality, town, township, parish, school district, etc.

Major Program – a Federal program determined by the auditor to be a major program in accordance with §200.518 Major program determination or a program identified as a major program by a Federal awarding agency or pass-through entity in accordance with §200.503 Relation to other audit requirements, paragraph (e).

Micro-purchase – is a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchase procedures comprise a subset of a non-Federal entity's small purchase procedures. The non-Federal entity uses such procedures in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. The micro-purchase threshold is set by the Federal Acquisition Regulation (FAR) at 48 CFR Subpart 2.1 (Definitions). It is $3,000 except as otherwise discussed in Subpart 2.1 of that regulation, but this threshold is periodically adjusted for inflation.

Modified Total Direct Cost (MTDC) – means all direct salaries, wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first $25,000 of each subaward or subcontract (regardless of the period of performance of the subaward and subcontracts under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward/subcontract in excess of $25,000. Other items may be excluded when necessary to avoid serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

Non-Federal entity – includes a state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

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

a. Operate primarily for scientific, educational, service, charitable, or similar purposes in the public interest;
b. Is no organized primarily for profit; and
c. Uses net proceeds to maintain, improve, or expand the operations of the organization.

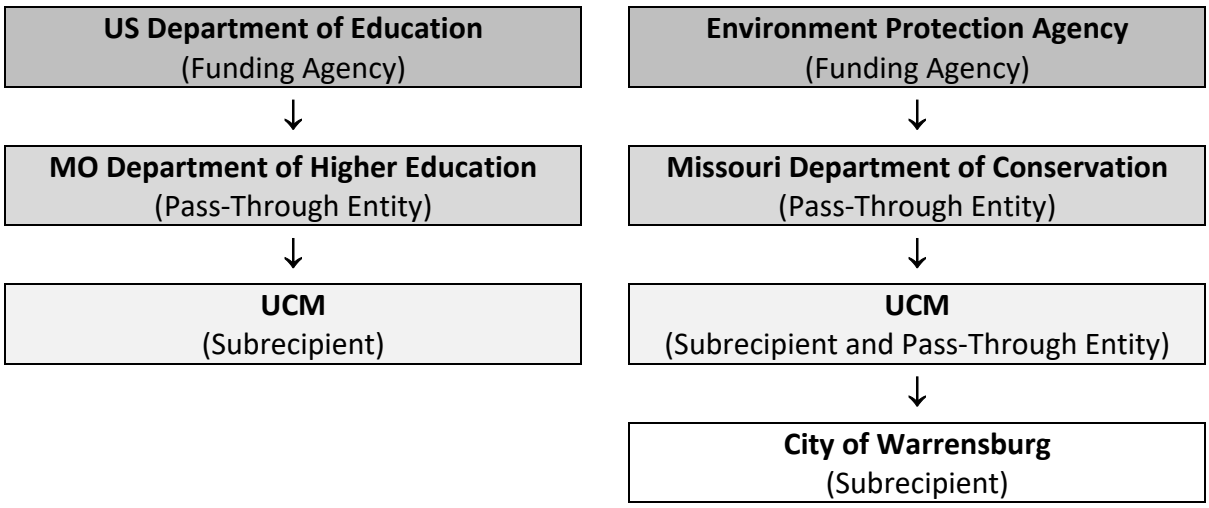
Obligations – when used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the award period.

Office of Management and Budget (OMB) – means the Executive Office of the President of the United States, Office of Management and Budget. (www.whitehouse.gov/omb)

Pass-through – funding to UCM from an organization that is not the original source of funds.

Pass-through entity (PTE) – The organization that is not the original funder but issues subawards or subcontracts to subrecipients. There can be multiple PTEs on a grant. Please see examples for clarification.

Examples:



Participant Support Costs – includes 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 employees) in connection with conferences, or training projects.

Payment Request – is the formed used to pay for expenditures under $1,000 or to pay subrecipient invoices. For grant and/or match funded expenditures, use the OSPRI payment request form.

Performance Goal – is a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with the funding agency's policies/procedures).

Period of Performance – the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance on the Federal award.

Prime – is the primary applicant listed on an application to the funding agency. Any other organizations listed on the application are considers subrecipients (as called a "sub") of the prime.

Principal Investigator (PI) – (Co-Principal Investigator – Co-PI) - The principal investigator is the lead person who is responsible for completing the scope of work for the grant project. The Co-PI assists the PI and, in the PI's absence, steps in to become PI of the grant. UCM's PI policy is that only full-time personnel can serve as the PI on a grant or contract. For a part-time or temporary person to serve as PI, it requires prior approval from the dean/VP of that area. For student research projects, the student's faculty advisor must serve as the PI on the grant.

Program Income – is the 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. Program income includes, but is not limited to, income from fees for services performed, use or rental of property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents or copyrights.

Project Cost – total allowable costs incurred under a Federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.

Questioned Cost – any cost that is questioned by the auditor because of an audit finding:

a. Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds;
b. Where the costs, at the time of the audit, are not supported by adequate documentation; or
c. Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

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

Recipient – non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. This does not include subrecipients.

Research and Development (R&D) – includes all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.
Research is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied.
Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

Simplified Acquisition Threshold – is the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods. Non-Federal entities adopt small purchase procedures in order to expedite the purchase of items costing less than the simplified acquisition threshold. The simplified acquisition threshold is set by the Federal Acquisition Regulation (FAR). The current simplified acquisition threshold is $150,000, but this threshold is periodically adjusted for inflation.

Single Audit – is a supplementary document from the federal government for auditing purposes. Per federal regulations, UCM undergoes an annual audit of federally funded grants and contracts including federal student aid, which falls under the Single Audit. UCM's audited financial statements are publicly available on Accounting Services website.

Special Purpose Equipment – is equipment used only for research, medical, scientific, or other technical activities.

Examples: x-ray machines, microscopes, spectrometers, surgical instruments.

Student Financial Aid (SFA) – are Federal awards under those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965 as amended, (20 U.S.C. 1070-1099d), which are administered the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not include Federal awards under programs that provide fellowships or similar Federal awards to students on a competitive basis, or for specific studies or research.

Subaward – is an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of the Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient – means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Supplies – all tangible property other than those described as equipment. 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 $5,000, regardless of the length of its useful life.

Termination – is the ending of an award, in whole or in part at any time prior to the planned end of period of performance.

Third-party in-kind contributions – means the value of non-cash contributions (i.e. property or services) which:

a. Benefit a federally or non-federally assisted project or program; and
b. Are contributed by non-federal third parties, without charge, to a non-Federal entity under a grant award.

Time and Effort – the amount of time employees send on a funded program, which is converted to a percentage of their salary, wages and fringe benefits to be paid by the grant (course buyout) or as matching funds/cost share for a funded project.

Total Cost – Total cost for a federal the sum of allowable direct costs and allocable indirect costs, minus any applicable credits.

Uniform Guidance (2 CFR 200) - (aka Super Circular, OMNI) – The guidance for obtaining and managing grants and contracts which are federally funded.

Unique Entity ID (UEI) – is the 12-character identification number used for federally funded grants. UCM's grant UEI is J5HWZ6H6UAK5 and this number replaces the DUNS number.

Unobligated Balance – is the amount of funds under an award that UCM or its subrecipient(s) has not obligated.

Voluntary committed cost sharing – is cost sharing specifically pledged on a voluntary basis in the proposal's budget or the award budget on the part of the applicant/awardee and that becomes a binding requirement the grant award.

Volume II
Human Subjects Research:
Institutional Review Board (IRB)

Chapter 1: Summary and Purpose of the Institutional Review Board (IRB)

1.1 Purpose

The purpose of the Institutional Review Board (IRB) is to review, approve, disapprove or request revisions to research protocols submitted by UCM researchers, while ensuring the rights and welfare of human subjects, according to federal regulations for research. Federal, state, and university regulations require that all research conducted by UCM researchers be approved prior to the start of research.

1.2 Regulations Governing Human Subjects Administration

University of Central Missouri, through the Office of Sponsored Programs and Research Integrity, is responsible for ensuring that the institution is compliant with regulations set by the Office for Human Research Protections (OHRP) and adhere to the principles in the Belmont Report. The IRB adheres to 45 CFR 46 federal regulations concerning human subjects research.

Chapter 2: Institutional Review Board (IRB) Operations

2.1 Organizational Structure

The university's IRB is also referred to as the Human Subjects Review Committee. The IRB includes the committee, the Institutional Official (IO), the Research Compliance Officer, and clerical support. The IRB reports to the Vice Provost of Academic Programs and Services. UCM'S IRB website can be found at https://www.ucmo.edu/offices/sponsored-programs-and-research-integrity/human-subjects-irb/index.php.

2.1.1 IRB Membership

- Members will be chosen from varying backgrounds to assure complete and adequate review of activities commonly conducted by the University. Committee membership should reflect diversity and be in accordance with 45 CFR 46, 107.
- At least one faculty member must come from a scientific area; at least one must come from a non-scientific area; and at least one must be knowledgeable about specific protected categories.
- One community representative member who is not an officer, employee or agent, or otherwise associated with the University of Central Missouri, apart from this committee membership is nominated by the chairperson and appointed by the IO. An alternate community representative may also be appointed.
- The Research Compliance officer (ex officio and non-voting).
- A student member is nominated by the chairperson and appointed by the IO.
- Faculty members who have previously served on the committee may volunteer for terms as alternate members.

2.1.2 Committee Meetings

The committee meets approximately every two weeks during the academic year. During the summer, the IRB will meet at least once. The IRB may meet more than once in the summer to review additional protocols and conduct business. Meeting dates are posted on the website.

2.1.3 Conflicts of Interest

As per HHS regulations at 45 CFR 46.107(d), no IRB may have a member participate in the IRB's initial or continuing review of any project in which the member has a conflicting interest, except to provide information requested by the IRB.

2.1.4 Requirements for IRB Approval

In conducting the initial review of proposed research, the committee must receive information in sufficient detail to make the determinations required under HHS regulations at 45 CFR 46.111.

The IRB must determine that the risks to human subjects are minimized. Investigators should minimize risk by using sound research design and not exposing subjects to unnecessary risk. 45 CFR 46.111.(a)1

The IRB must ensure that the ratio of risks to benefits is appropriate and safe with respect to the welfare of human subjects. 45 CFR 46.111.(a)2. The IRB must ensure that selection of subjects is fair and equitable. The IRB should take into consideration the research design, purpose of the research, and special populations the research may target. 45 CFR 46.111.(a)3. The IRB must determine that informed consent will be documented and obtained in compliance with 45 CFR 46.116 and 45 CFR 46.117, 45 CFR 46.111.(a)4. The IRB must ensure that there are appropriate protections for collected data, confidentiality of data, and privacy of subjects. 45 CFR 46.111.(a)6 and 45 CFR 46.111(a)7. The IRB must verify that additional protections are prepared for vulnerable populations such as, but not limited to, pregnant women, prisoners, and children. 45 CFR 46.111(b). Materials should include the appropriate review form and any other documents used as part of the research protocol, such as consent and/or assent forms, surveys, tests, interview guides, and advertisements.

Per federal regulations, the letter sent to the researcher will include the following:

- Date letter was written
- Name of researcher (and in cases of student researcher, the name of the faculty member supervising the research)
- Title of research project
- In the case of disapproval, the reasons why the research project was not approved

- A statement indicating that the researcher must use the committee-approved consent form, which will contain an approval stamp
- A statement that the researcher must report in writing any adverse event immediately and that the research is to be stopped immediately unless stopping the research will cause more harm than continuing the research
- A statement indicating the length of approval (one year or less)
- A statement that the researcher must inform the committee in writing of any adverse events, any change in the nature or status of the risks involved in participating in the research project and any change in the committee-approved research project and that the proposed changes cannot be implemented until the researcher receives committee approval in writing
- A statement containing the deadline by which the Final/Renewal Report must be completed and returned to the IRB.

2.1.5 Responsible Conduct of Research Training (RCR)

A Responsible Conduct of Research training requirement applies to all new proposals submitted for review. This training requirement is through the Collaborative Institutional Training Initiative Web-based Training Program (CITI Program). There is no cost to the participates as the subscription is paid by OSPRI. The following are instructions to logon to CITI for the first time:

1. User should be instructed to go to www.citiprogram.org to register for CITI online training. Once there, they simply click on "New Users Register Here". Select your organization affiliation: you can use the drop-down list and type in University of Central Missouri.
2. Enter your name as you would like it to appear on your completion report received at the end of the course.
3. Ensure you use an email address that you can access to complete the registration process.
4. Set up username & password and chose a security question – put this information somewhere you can find later.
5. Demographic information is voluntary. Use the blue information question marks for more information on specific categories.
6. CEU's are available to RN students. Otherwise answer no to the question.
7. Each institution determines the fields listed on this page and what information is required or optional.
8. This enrolls you in CITI Program courses. These questions are set up based on the institutional specific courses. Please read each question carefully to ensure you are enrolled in the correct course.

After going through registration process you should be ready and setup as a CITI Learner. Please contact https://support.citiprogram.org/s/contactsupport in case of any questions.

These programs are composed of several modules. Completion of the Responsible Conduct for Research (RCR) Module is required. Additional modules may be required by the IRB depending on the nature of your protocol. Refresher courses are required every three years.
Note: IRB approval of research protocols will be delayed, pending the researcher's completion of CITI training.

Chapter 3: Institutional Review Board Procedures

3.1 Procedures for Conducting Initial Review of Research

In accordance with HHS regulations at 45 CFR 46.108(b), initial and continuing review of research in the Full Review category must be conducted by the committee at convened meetings and voted on by a quorum. A Full Review protocol involves one or more of the following: more than minimal risk to participants, special populations, and IRB uncertainty regarding the safety of the research design. The committee may approve the project; disapprove the project, or request revisions and/or more information. Minor revisions, such as requesting a specific change to a consent form, may be referred to the chair, vice chair, or other designee for review. Major revisions must be referred to the full committee for consideration. The IRB must require information in the informed consent to be compliant with 45 CFR 46.116. When the IRB deems it necessary for the protection of the human subject, additional information may be requested to be included in the informed consent 45 CFR 46.109(b). The IRB must require documentation of the informed consent or waive the informed consent requirement in compliance with 45 CFR 46.117, 45 CFR 46.109(c). Lower risk research projects may be reviewed via exempt or expedited means. These projects are reviewed by designated reviewers on the IRB. Approvals, revisions, and disapprovals must be communicated via writing by the IRB to the Office of Sponsored Programs and Research Integrity and the primary investigator. Investigators whose protocol is disapproved must receive written notification and the basis of disapproval and be given an opportunity to respond. 45 CFR 46.109(d). IRB approved protocols may be reviewed and/or disapproved by the Institution. The Institution may approve a protocol only if the IRB has approved the protocol under review. 45 CFR 46.112

3.1.1 Procedures for Reviewing Protected Populations

Research involving pregnant women, neonates, fetuses, children, or prisoners must meet additional requirements. The IRB shall consider the additional parameters defined in 45 CFR 46., when reviewing a research protocol.

3.1.2 Procedures for Reporting to Committee for Proposed Changes to Committee-Approved Research (Amendment)

Researchers may request amendments to approved projects. They may not enact their proposed changes until they have received IRB approval.

3.1.3 Procedures for Conducting Continuing Review of Research (Renewal)

Expedited and Full projects are mandated to be either reviewed or closed once per year. However, the IRB may review any project, in any category, at any interval they deem necessary.

3.1.4 Procedure for Research Conducted by Students- Faculty Advisor's Responsibilities

Faculty Advisors are required on all student research. They are to assist students throughout the research process, by reviewing application, overseeing research, assisting with the resolution of any problems or concerns encountered during research, ensuring that UCM's IRB is notified of any adverse events, and guiding students through the research process.

3.1.5 Class Project Exemption

Class projects are exempt from IRB approval unless the project will be presented or published outside of the classroom and must meet the following parameters.

3.1.5a Recommended parameters for Class Projects:

1. NO MINORS The project cannot include minors or any other vulnerable populations like pregnant women, prisoners, those who lack the capacity to consent, non-English speaking individuals etc.
    a. Exception Projects conducted in established or commonly accepted educational settings, involving normal educational practices, such as: work on regular and special education instructional strategies, or work on the effectiveness of, or the comparison among instructional techniques, curricula, or classroom management methods.
2. NO MORE THAN MINIMAL RISK "Minimal risk" is the probability and magnitude of harm that is normally encountered in the daily lives of healthy individuals. This also precludes the study of any illegal activities or the collection of private information that could put the participants at risk through a breach of confidentiality.
3. NO DECEPTION The class project cannot include any deception. Individuals must be fully informed and given the opportunity to voluntarily consent to participation.
4. NO PUBLICATION Data from class projects approved under this exemption cannot be used for publication or for thesis/ dissertation research.
5. NO VIDEOTAPING Audio taping is allowed only if the recording is erased upon transcription or no later than the end of the semester.

If a class project does not fall within the above parameters, the researcher may submit an IRB application that will go through the regular review and approval process.

(Modified from: University of Georgia, Office of the Vice President for Research, Guidelines for Researchers http://www.ovpr.uga.edu/hso/guidelines.html#15

3.1.6 Procedures for Determining Which Projects Need Verification from Sources other than the Investigators that no Material Changes Have Occurred Since the Previous Committee Review

During the initial review of all Full Review research projects the committee will determine if a research project requires verification from sources external to the committee under the following conditions:

- Researcher has history of noncompliance
- Committee informed of possible noncompliance
- Proposed research project involves more than minimal risk
- Proposed research project involves protected subjects
- 45 CFR 46.103(b)(4)

3.1.7 IRB Collaboration with Other Institutions (external)

In the event a UCM researcher is working with someone outside the campus they may need to submit an external IRB application and obtain approval before conducting the research according to 45 CFR 46.114. This also applies to research conducted by UCM affiliated researchers in foreign countries.

3.1.8 Requirements for Research Conducted at UCM by Non UCM Researchers

UCM collaborates with IRB's from other institutions. UCM requires:

1. The researcher must establish a UCM faculty contact to help implementation of the research in accordance with UCM policies.
2. A letter of approval, the original application form and all associated documents provided to the UCM IRB from the institution assuming responsibility for monitoring compliance with all applicable regulations.
3. The researcher must use the consent form submitted when enrolling participants for this research.
4. Please note that the researcher is required to notify the UCM committee in writing of any changes in the research project and that the researcher may not implement changes without prior approval of the UCM IRB committee. The researcher must also notify the committee in writing of any change in the nature or the status of the risks of participants in the research project.

5. Should any adverse events occur in the course of the research (such as harm to a research participant) the researcher must notify the UCM IRB in writing immediately. In the case of any adverse event, the researcher is required to stop the research immediately unless stopping the research would cause more harm to the participants than continuing with it.

At the conclusion of the project, the researcher will need to submit a completed Final/Renewal Report to this office. The researcher must also submit the Final/Renewal Report if the researcher wishes to continue the research project beyond its initial expiration date.

All institutions involved in the research are responsible for the protection and welfare of human subjects. 45 CFR 46.114

3.1.9 Procedure for Research Involving Exercise

For exercise risk management address blood and body fluid protection, ACSM risk stratification and ParQ form, and reference to emergency response policies as indicated.

3.1.10 Procedure for Gaining Permission to Conduct Research off Campus

The IRB requires a statement indicating that the researcher has permission to collect data at an off-campus location, including the off-campus entity name and the entity authorized representative's name and title. This statement may be in the form of an email on letterhead or from the site's official e-mail.

3.1.11 Research Undertaken Without the Intention of Involving Human Subjects

If research that was initially intended to be conducted without human subjects later involves human subjects, the investigator must report this to the IRB and wait for the IRB's approval before implementing the research. 45 CFR 46.119

3.2 Procedures for Reporting Adverse Events or Research Misconduct

3.2.1 Definitions

3.2.1.a Research Misconduct

Research misconduct is defined as fabrication, falsification, or plagiarism in proposing, performing, or reviewing research, or in reporting results. Investigations of research misconduct must find: that there is a significant departure from accepted practices of the relevant research community; the

misconduct is committed intentionally; and the allegation must be proven by evidence.
42 CFR 93.103(a-d) and 42 CFR 93.104(a-c)

3.2.1.b Adverse Events

Adverse events are defined as events, foreseen or unforeseen, that bring harm to human subjects and/or increase the risk of harm to human subjects.

3.2.2 Procedures for Reporting to Committee about Adverse Events

All letters from the committee approving a research project will contain a statement that the researcher must report any adverse event immediately to the Human Subjects Protection Program. The research is to be stopped immediately unless stopping the research will cause more harm than continuing the research. In addition, every researcher must submit a Final/Renewal Report which specifically documents all adverse events.

3.2.3 Procedures for Reporting Findings and Actions to Investigators and the Institution

The IRB will inform the researcher in writing of the review status of the research project. The letter will include the following:

- Date letter was written
- Name of research (and in cases of student researchers, the name of the faculty member supervising the research)
- Title of research project being reviewed
- Date of meeting when the research project was reviewed
- A statement outlining any findings or actions identified by the IRB
- A statement outlining any action that the researcher must perform if such actions were identified by the IRB
- A statement indicating that the researcher must continue to use the IRB approved consent form, which will contain an IRB approval stamp
- A statement indicating the approval period is only good for one year or less
- A statement that the researcher must inform the IRB in writing of any adverse events, any change in the nature or status of the risks involved in participating in the research project and any change in the IRB approved research project and that the proposed changes cannot be implemented until the researcher receives IRB approval in writing
- A statement that the researcher must report any adverse event immediately and that the research is to be stopped immediately unless stopping the research will cause more harm than continuing the research.

3.2.4 Procedures for Reporting by the Research Compliance Officer

The Research Compliance Officer is responsible for reporting any unanticipated problems involving risks to subjects or others; any serious or continuing

noncompliance with 45 CFR Part 46 or the requirements or determinations of the IRB; and any suspension or termination of IRB approval. The Research Compliance Officer is responsible for reporting any such events to the following parties: the IRB, Vice Provost of Academic Programs and Services, the Provost and Vice President for Academic Affairs, the appropriate college dean, any agency or department which is funding the research; and OHRP. Such reporting will take place no more than five business days after a determination has been made that one of the events described above has occurred.

3.3 Institutional Review Board Responses

3.3.1 Actions by the IRB in Response to Unanticipated Problems

In the event of unanticipated problems involving risks to the subjects or others, the IRB will evaluate the nature of the problems and decide on appropriate action, which could range from temporarily suspending the research project to terminating approval for the project and requiring the investigator(s) and appropriate institutional officials to resolve the problems.

3.3.2 IRB Response to Serious or Continuing Noncompliance

Guidelines for the procedure for the investigation of allegations of scholarly or scientific misconduct are outlined in the Ethics in Research Document found in the Faculty Guide Section IV. The IRB may informally gather and process information to evaluate the nature of the IRB problem for the purpose of determining if the criteria for a human subject's violation has been met. If serious or continuing noncompliance is determined, the IRB will examine the record of noncompliance and take appropriate action. The IRB may suspend or terminate protocols that do not comply with federal regulations or when unexpected adverse events occur in the research process, affecting the safety of participants. Any suspension or termination will be quickly reported to investigators, institutions officials, and the department chair and contain the rationale for IRB action. 45 CFR 46.113

3.3.3 Range of Possible Actions

Appropriate action could range from requiring appropriate educational training to recommending official reprimand of the investigator(s), listing the investigator(s) as ineligible to conduct research with human subjects at UCM, or recommending termination of employment.

3.4 Informed Consent

UCM provides consent/assent templates for primary investigators. Templates follow federal regulations. 45 CFR 46.116. Consent is required for all research involving human subjects. Subjects who are 18 years of age or older must complete a consent form.

Parents/legal guardians of subjects younger than 18 years must complete a consent form for their child to participate.

Assent must be obtained from all subjects under the age of 18 years. Consent for studies conducted over the internet must meet the same requirements as face-to-face consent. 45 CFR 46.116. All consent/assent forms must be compliant with 45 CFR 46.116

3.5 Record Keeping Requirements

The IRB shall maintain applications and modification forms submitted for review; minutes of meetings, including records of attendance; activities of the IRB and deliberations, records of proposed activities, and proposed significant changes, including whether the IRB approval was given or withheld; records of semiannual reports and recommendations; and

- Record Retention– The IRB shall retain records relating to proposed activities and significant changes in ongoing activities reviewed and approved by the IRB for the duration of the activity and three years after the end of the activity. Such records include, but are not limited to, records of applications, modifications, minutes of IRB meetings, and records of investigations of noncompliance related to an approved protocol.

Volume III
Animal Subjects Research:
Institutional Animal Care and Use Committee Procedures (IACUC)

Chapter 1: Purpose, Mission & Organization of the Institutional Animal Care and Use Committee (IACUC)

1.1 Purpose

The University of Central Missouri (UCM) Institutional Animal Care and Use Committee (IACUC) is dedicated to the humane care and use of animals in activities related to research and teaching conducted at UCM or by individuals associated with the university.

1.2 Mission

The IACUC is guided by federal regulations and ethical principles intended to ensure the humane care and use of animals in research and teaching.

1.3 Organizational Structure

UCM's IACUC reports to the Institutional Official (IO). The IACUC includes the committee, the Research Compliance Officer, and clerical support.

1.3.1 Institutional Official

The Institutional Official has the authority to legally commit, on behalf of UCM, that regulatory requirements will be met under the Animal Welfare Act (AWA) and Public Health Service Policy (PHS Policy). The IO is responsible for appointing members to IACUC, and as the IO, will sign UCM's Institutional Assurance.

1.3.2 IACUC Committee

The IACUC consists of at least seven members of varying professional and personal backgrounds, including at least one veterinarian, one non-scientist, one practicing scientist, and one person who is not affiliated with UCM in any way other than as a member of the IACUC (for example, a community member). The community member may be either a scientist or non-scientist. As described in the Official Charge, the (IO) of UCM appoints the committee with recommendations from the IACUC Chairperson along with nominations from the Faculty Senate Committee on Committees for specific positions with confirmation by the Faculty Senate. A quorum is required at any meeting at which formal action is taken by the IACUC, and a majority vote of those present at the meeting is required for any formal action (for example, approval or suspension).

The IACUC has general oversight responsibility for the UCM IACUC Policies and Procedures, Occupational Health and Safety Program (OHSP), Veterinary Care Program, and the Animal Research Facility (ARF). Responsibilities of the IACUC include the review of animal use, inspection and review of ARF Standard 2 Operating Procedures, Veterinary Care Program, compliance activities, record keeping and community relations.

1.3.3 Attending Veterinarian

UCM's Attending Veterinarian ensures federal compliance in accordance with PHS Policy, AWA, and the Office of Laboratory Animal Welfare (OLAW) by routinely inspecting the animal facilities and all animals at UCM. The Attending Veterinarian provides routine veterinary care, preventive medical care, and on-call emergency care and consultation for UCM animals. The Attending Veterinarian has the authority to immediately halt activity on any protocol if animal welfare is endangered. If the Attending Veterinarian is not on campus, the animal care specialist is responsible for daily care and facility management.

1.3.4 Research Compliance Officer

The Research Compliance Officer is administrative personnel that ensures compliance with federal mandates.

Chapter 2: Protocol Review Process and Procedures

2.1 Activities Requiring IACUC Approval

The following activities involving live animals must be approved by the IACUC before any action is initiated:

2.1.1 UCM Facilities

All research, teaching, biological testing projects and breeding work conducted by anyone at UCM regardless of the source of funding. Exception to this includes the UCM farms which house animals for agricultural and agricultural education purposes only.

2.1.2 UCM Personnel

All research, teaching, biological testing projects and breeding work conducted at another institution or elsewhere by faculty, students, staff, or other representatives of UCM in connection with the investigator's institutional responsibilities. The IACUC may accept oversight of the animal use by another PHS-approved IACUC.

2.2 Activities Not Requiring IACUC Approval

- The study of animals in their natural habitat without investigator intervention;

- The study of preserved specimens or tissues obtained from recognized vendors of scientific supplies, research institutions or museums;
- The study of tissues obtained from a USDA-approved slaughterhouse or any vendor selling such tissue;
- Any activities not associated with teaching or research.

Chapter 3: Categories of Animal Use

IACUC categorizes animal use based on the purpose of the animal use and the extent of pain, discomfort or distress anticipated for the animals. Additional information on these four categories can be found in the application instructions.

3.1 Categories Paralleling USDA Designations:

3.1.1 Category B

Breeding that involves no procedures or functional deficits that may cause more than momentary or slight pain, discomfort, or distress.

3.1.2 Category C

Research or teaching that involves no procedure or functional deficits that may cause more than momentary or slight pain, discomfort, or distress.

3.1.3 Category D

Research, teaching or breeding that has the potential to cause more than momentary slight pain, discomfort or distress that will be alleviated with appropriate anesthesia, analgesia or tranquilizers; and/or that involves chronic maintenance of animals with a minor to moderate functional deficit.

3.1.4 Category E

Research, teaching or breeding involving more than momentary pain, discomfort or distress that cannot or will not be alleviated through the administration of appropriate anesthetics, analgesics, or tranquilizers; and/or that involves chronic maintenance of animals with a severe functional deficit.

Chapter 4: Animal Incident Reporting

4.1 Unanticipated or Atypical Events

During the course of an IACUC approved research activity, an unanticipated or atypical event (including death of the animal) may occur. Such Animal Incidents are, by definition, occurrences that are not discussed in the Protocol covering the animal work. An unanticipated event is a serious event that impacts animal welfare and that may re-occur if no changes in procedures occur; examples would be unexpected complications from a surgical procedure, or injuries to animals during handling. An atypical event is generally a truly chance event that would not have been avoidable despite reasonable precautions;

examples would be the loss of an animal due to an equipment failure or rare congenital condition.

4.2 Animal Incidents

If any Animal Incident occurs, personnel present at the event should immediately contact ARF personnel and/or the Attending Veterinarian if advice or assistance could reduce animal suffering or prevent a recurrence of the Incident. In all cases, an Animal Incident Report must be completed within 72 hours of the event and submitted electronically to the ARF Manager and IACUC Office. The Report describes the nature of the Incident and a Plan of Action to prevent recurrence, if appropriate. If a finalized Report cannot be submitted within 72 hours of the Incident, and initial Report should be submitted by this deadline with a follow-up Report submitted as soon as possible thereafter. The Report(s), including the Plan of Action, are reviewed by the Attending Veterinarian, ARF Director or designee, and the IACUC. Principal Investigators are reminded that any Plan of Action involving changes to procedures described in a Protocol will require an approved modification of the Protocol. Failure to report an initial Animal Incident Report within 72 hours may result in corrective action by the IACUC and/or ARF.

Chapter 5: Semiannual Review and Post-Approval Monitoring

Twice each year the IACUC reviews the UCM's IACUC Policies and Procedures for animal care and use programs and inspects all UCM facilities where animals are housed and/or used. A subcommittee of the IACUC, composed of at least four members, to include the Chair and Attending Veterinarian shall conduct the semiannual reviews. No IACUC member wishing to participate in any review shall be excluded. The subcommittee may invite ad hoc consultants to assist in the reviews.

5.1 Types of Semiannual Review

5.1.1 Review of the IACUC Policies and Prod

The IACUC is required to semiannually evaluate the UCM's IACUC Policies and Procedures for animal care and use programs. This semiannual evaluation includes the following:

- IACUC membership and functions, including protocol review practices
- IACUC records and reporting requirements
- Veterinary care, to include:
    - Preventive medicine, animal procurement, and animal transportation
    - Surgery
    - Pain, distress, analgesia, and anesthesia
    - Euthanasia
    - Drug storage and control
- Personnel qualifications and training

- Occupational health and safety of personnel
- ARF Disaster Plan
- The IACUC has developed specific semiannual audit forms and uses a Program and Facility Review Checklist as a guide when conducting its review.

5.1.2 Review and Inspection of Animal Facilities

A semi-annual inspection of the Institution's animal facilities, using the 8th edition of The Guide as a basis for evaluation, will occur at least once every six months. The IACUC procedures for conducting semiannual facility inspections are as follows: No member who wishes to participate will be excluded from doing so. Any member who cannot attend the semiannual meeting will be encouraged to complete an inspection of the animal facilities via appointment with animal care staff. Results of the inspections are reported to the IO and IACUC Chair. Annual reports are also submitted to federally regulated governing bodies.

5.1.3 Monitoring of Corrective Action Plans

The IACUC shall provide a copy of the final semi-annual inspection to the Research Compliance Officer. The Research and Compliance Officer monitors deficiencies listed in the inspection report to ensure they are corrected in a timely manner.

Chapter 6: Programmatic Deficiencies and Corrective Actions

The IACUC semiannual evaluations are tools for institutional self-identification and correction of facility and program deficiencies. Program deficiencies include:

- Failure to correct situations identified as significant deficiencies in a timely manner
- Shortcomings in the programs of veterinary care, occupational health, training, or with the IACUC
- Conditions that jeopardize the health or well-being of animals, including accidents, natural disasters and mechanical failures resulting in actual harm or death to animals.

Programmatic deficiencies must be categorized as acceptable, minor, or significant. The corrective action for a significant deficiency must include a reasonable plan to correct the issues as well as a date by which the issue will be corrected. Significant programmatic deficiencies must be reported to the applicable regulatory agencies if the deficiency jeopardizes the health and welfare of the animals, or if UCM is unable to make the correction by the specified date.

The IACUC, through the IO or the IO’s designee, shall promptly report to OLAW circumstances and actions taken with respect to:

- Any serious or continuing noncompliance with PHS Policy
- Any serious deviation from the provisions of The Guide
- Any suspension of an activity by the IACUC
-

6.1 Agency-Specific Reporting Requirements

6.1.1 Office of Laboratory Animal Welfare (OLAW)

The IACUC, through the IO or the IO's designee(s), must contact the office of the Director of Compliance at OLAW immediately after:

- Suspension of any activity by the IACUC
- A finding of serious or continuing noncompliance with the PHS Policy
- A finding of significant deviation from the provisions of the Guide

After review of any allegation of non-compliance by the IACUC and the IO or the IO's designee(s), a formal written report will be filed with OLAW within three months of the event stating a full explanation of circumstances, a description of corrective actions taken, any minority views filed by the IACUC, and the status of the research program. A notification will be made to other federally regulated bodies as well.

6.1.2 Federal Funding Agencies

The IACUC, through the IO or the IO's designee(s), must contact any Federal agency funding an activity involving the use of animals immediately in the following instances:

- The activity is suspended by the IACUC
- The institution fails to adhere to a plan to correct a significant deficiency that affects the activity

6.2 Non-reportable Incidents

6.2.1 Examples of Incidents Normally Not Required to Report

- The death of animals that have reached the end of their natural life spans
- The death or failures of neonates to thrive when husbandry and veterinary medical oversight of dams and litters was appropriate
- Animal death or illness from spontaneous disease when appropriate quarantine, preventive medical, surveillance, diagnostic, and therapeutic procedures were in place and followed
- Animal death or injuries related to manipulations that fall within parameters described in the IACUC-approved protocol

- Infrequent incidents of drowning or near drowning of rodents in cages when it is determined that the cause was water valves jammed with bedding (frequent problems of this nature, however, must be reported promptly along with corrective plans and schedules)

6.2.2 Advise Regarding Wildlife Found Injured in the Field

The Missouri Department of Conservation agents advise that regarding wildlife found injured in the field that is not a result of the research protocol:

- They request that researchers do not interact or interfere with injured wildlife.
- Only call authorities (appropriate county MDC agent or Sheriff) if species is listed as endangered.
- They may or may not let the landowner know of presence of injured animal, however, MDC cautions that not all wildlife appearing injured are injured.
- A dead/dying animal still maintains a role in the ecosystem and MDC would rather it be left alone unless listed as endangered.
- MDC feels that, lacking significant data showing otherwise, a baited camera trap does not imply that an injured animal in the vicinity was attracted by the bait and wasn't simply there by chance.

Chapter 7: Reporting Noncompliance

The IACUC investigates reports of noncompliance involving the care and use of animals.

Anyone who has concerns or questions about animal care and use at UCM, should contact the Research Compliance Officer, IACUC Chair or the ARF Manager. Anyone wishing to remain anonymous may complete the noncompliance form found on the IACUC website. UCM policy prohibits retaliation against any employee who makes a good faith report of known or suspected noncompliance in the care and use of animals.

Chapter 8: Investigation of Animal Care and Use Concerns

8.1 Initial Evaluation and Actions

When noncompliance is detected, the attending veterinarian will be notified. The attending veterinarian has authority to immediately halt activity on a protocol if he or she has reason to believe that animal welfare is being compromised. The Attending Veterinarian immediately notifies the affected Principal Investigator and the IACUC Chair in writing.

Upon receipt of a concern from any party, the IACUC Chair or his/her designee may convene an emergency meeting of the IACUC to determine whether the concern requires further investigation and immediate action, further investigation but no immediate action, or no action.

Veterinary medical intervention, suspension of a research activity, and/or notification of appropriate safety, occupational health, or other officials, are examples of actions that may be taken immediately. Situations that involve potential criminal activity or human safety are reported promptly to UCM's Public Safety or occupational health and safety officials. If immediate action is warranted to protect animal or human welfare, the IACUC notifies the IO or the IO's designee(s). Any formal suspension of activity is reported to regulatory agencies.

8.2 Suspension of a Protocol

The IACUC may suspend activities on a protocol if it finds violations of the Institutional Policy, PHS Policy, the Assurance, or Animal Welfare Regulations. Suspension may occur only after review of the matter at a convened meeting of a quorum of the IACUC, and with the affirmative vote of a majority of the quorum present. If the IACUC suspends an activity involving animals, the IO in consultation with the IACUC shall review the reason for suspension.

The IO or the IO's designee(s) is required to take appropriate corrective action and report the action to regulatory agencies with full explanation.

8.3 Procedures for Reporting by the Research Compliance Officer

The Research Compliance Officer is responsible for reporting unanticipated problems involving risks to researchers or the care and use of animals; any serious or continuing noncompliance with 45 CFR Part 36 or the requirements or determinations of the IACUC; and any suspension or termination of IACUC approval. The Research Compliance Officer is responsible for reporting any such events to: the IACUC, the IO, the dean of the appropriate school, any agency or department which is funding the research; and OLAW. Such reporting will take place no more than five business days after a determination has been made that one of the events described above has occurred.

8.4 Actions by the IACUC in Response to Unanticipated Problems

In the event of unanticipated problems involving risks to animals or others, the IACUC will evaluate the nature of the problems and decide on appropriate action, which could range from temporarily suspending the research project to terminating approval for the project and requiring the investigator(s) and appropriate IOs to resolve the problems.

8.5 IACUC Response to Serious or Continuing Noncompliance

Guidelines for the procedure for the investigation of allegations of scholarly or scientific misconduct are outlined in the Ethics Policy (1.2.180) found in UCM's University Policy Library. The IACUC may informally gather and process information to evaluate the nature of the IACUC problem for the purpose of determining course of action.

8.6 Range of Possible Actions

Appropriate action could range from requiring appropriate educational activities to recommending official reprimand of the investigator(s), listing the investigator(s) as ineligible to conduct research with animals at UCM, or recommending termination of employment.

Chapter 9: Reporting and Recordkeeping

9.1 Public Health Service Assurance

The IACUC is responsible for completing the PHS Assurance. The IACUC may seek input from the ARF Director, General Counsel and other individuals as necessary to complete these documents. The PHS Assurance is renewed every five years. The PHS Assurance is signed by the IO and submitted to the appropriate agency by the IACUC.

9.2 PHS/OLAW

At least once every 12 months the IACUC, through the IO, shall submit a written report, to include any minority views, to OLAW. The report shall include the following:

- Changes to UCM's program or facilities that would place it in a different category than specified in our Assurance;
- Changes in the IACUC membership;
- Changes in the description of UCM's IACUC Policies and Procedures for animal care and use programs as outlined in the Assurance;
- Dates that the IACUC conducted its semiannual evaluations and submitted its reports to the IO.

If there are no changes, the report shall state that there are no changes and shall inform OLAW of the dates of the semiannual evaluations and submission of semiannual reports to the IO.

9.3 Semiannual reports

Upon completion of semiannual reviews, the IACUC shall submit written semiannual reports to the IO.

9.4 Record Keeping Requirements

The IACUC shall maintain applications and modification forms submitted for review; minutes of meetings, including records of attendance; activities of the IACUC and deliberations, records of proposed activities, and proposed significant changes, including whether the IACUC approval was given or withheld; records of semiannual reports and recommendations; and UCM's Assurance, and annual reports to government agencies. These records shall be retained as follows:

- Five-Year Retention – The IACUC shall retain the Assurance for at least five years or until a new Assurance is approved, whichever is longer.
- Three-Year Retention – The IACUC shall retain the following records for at least three years:
    - Records of semiannual IACUC reports and recommendations,
    - Records of animals,
    - Records of any accrediting body determinations, if applicable,
    - Annual reports,
- Other – The IACUC shall retain records relating to proposed activities and significant changes in ongoing activities reviewed and approved by the IACUC for the duration of the activity and three years after the end of the activity. Such records include, but are not limited to, records of applications, modifications, minutes of IACUC meetings, and records of investigations of noncompliance related to an approved protocol.

9.5 Animal Resource Facility Disaster Plan

The IACUC ensures that the ARF maintains an effective plan to respond to crisis events. The ARF follows disaster/crisis protocol as outlined in UCM's Emergency Operation Plan, which is managed by UCM's Office of Environmental Health and Safety.

The IACUC abides by the following regulations and governing bodies:

If you'd like to know more, please click on the links above. You may contact the Research Compliance Officer or IACUC Chair with questions.

Public Health Service Policy on Humane Care and Use of Laboratory Animals
Office of Laboratory Animal Welfare
Animal Welfare Act
Occupational Health and Safety in the Care and Use of Animals
The Guide 8th ed.

Research Compliance Officer
Phone: 660-543-8562
E-mail: researchreview@ucmo.edu