ASSIGNMENT OF PRINCIPAL INVESTIGATOR/PROJECT DIRECTOR

Policy Number: 1.0.1
Version Number: 001
Classification: Conduct of Research
Effective Date: February 12, 2013
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this policy is to specify who may serve as Principal Investigator/Project Director on behalf of Clemson University, and to provide an administrative process when exceptions to the policy are deemed necessary.

2.0 Applicability

This policy applies to all individuals who request the role of Principal Investigator/Project Director on behalf of Clemson University for both funded and unfunded research.

3.0 Government Rules and Regulations

NA

4.0 Definitions

Adjunct Faculty- Individual fulfilling current eligibility requirements as defined by the Faculty Manual.

Emeritus Faculty – Individual fulfilling current eligibility requirements as defined by the Faculty Manual

Graduate Research Assistant – Individual fulfilling current eligibility requirements as defined by The Graduate School.

Principal Investigator/Project Director – Eligible faculty or staff member who bears prime responsibility for the scientific, programmatic and financial responsibility for a project, either funded or unfunded.

5.0 Policy

The duties that are delegated through the assignment of an individual as the Principal Investigator or Project Director require that the individual placed within that role has appropriate, formal and legal institutional authority to supervise, direct or otherwise control all decisions necessary for successful project performance. Therefore, the University has designated the following categories of personnel as **ELIGIBLE** to serve as Principal Investigator or Project Director:

- All full-time regular faculty, regardless of academic rank;
- Visiting faculty/scientists during the time they are employed by the University;
- Full-time staff including research faculty and post-doctoral scholars;
- Other University employees as designated by the approval of the Vice President for Research using the Request to Serve as Principal Investigator/Project Director form (paper form or InfoEd eForm)

In recognition of its oversight role of the University's project performance, personnel supervision, legal responsibilities and various internal and federal compliance requirements associated with sponsored program accounts, suitable level of institutional oversight toward responsible and accountable project conduct must be legally sustainable within the University's policies and procedures. Therefore, employment status serves as an important determinant for proper assignment as Principal Investigator/Project Director.

Categories of employees **INELIGIBLE** to serve as Principal Investigator/Project Director include:

- Adjunct or Emeritus Faculty and Other Individuals Not Employed by the University
- Graduate Research Assistant (GRA) – The standard, appropriate action if a sponsor requires such specific personnel is to name a faculty member (e.g. the student's advisor) with the necessary technical qualifications to serve as the project's PI.
- Temporary Employee and Temporary Grant (TGP) Employee – Temporary and temporary grant employees' termination dates coincide as a matter of routine with the completion date of a sponsored project. The University has significant obligations to the sponsor associated with the project's completion that can require effort of the PI past the sponsor authorized completion date of the project. The University's preference is that the duties be assigned to a permanent faculty position. Care must be observed with the appointment of an individual Principal Investigator whose official actions are sanctioned and reimbursed only within the period of project performance. Consequently, assignment may be conditioned upon certain actions (e.g. appointment of Co-Investigator from within the faculty or extra oversight by the department chair).

<u>Variance to the Policy</u>

Upon request of the chair of the department where the research funding resides, and concurrence by the Dean or applicable Associate Dean, the Vice President for Research or his designee may grant a variance of this policy when circumstances sufficiently warrant such action to further the goals of Clemson University.

6.0 Responsibilities

Eligible Faculty/Staff: Complete Sponsored Programs Certification Program

Ineligible Faculty/Staff: Obtain required approvals from department chair, College Associate Dean, and Vice President for Research

College Pre-Award Support Centers - Complete Request to Serve as Principal Investigator/Project Director Form in InfoEd or Division of Research approved paper form

7.0 Sanctions for Non-Compliance

Clemson University reserves the right to reject or return funding received by unapproved individuals, and proceed with appropriate personnel actions as necessary.

8.0 Approval Signatures

This policy has been approved by:

Tanju Karanfil
Vice President for Research

Date

REVISION HISTORY

EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
February 12, 2013		
July 1, 2018	1	Clarification of language and reformat of policy

POLICY FOR OFFICIAL SIGNATURE AUTHORITY AND LEGAL APPLICANT

Policy Number: 1.0.2 **Version Number:** 001
Classification: Conduct of Research **Effective Date:** February 4, 2002
Responsible University Office: Vice President for Research

1.0 Purpose

The Board of Trustees has delegated to the Vice President for Research the signature authority necessary for effective policy administration and compliance oversight associated with grant and contract management. The purpose of this policy is to specify authority to negotiate binding grants and contracts between the University and its sponsors or other parties engaged in research-related activities.

2.0 Applicability

This policy applies to all Clemson University faculty, staff and students.

3.0 Government Rules and Regulations

NA

4.0 Definitions

Grants and contracts – All documents requiring the signature of Clemson University's Authorized Organizational Representative. Examples include but are not limited to proposal submissions, award documents, contracts, data use agreements, Memoranda of Agreement, Letters of Agreement.

5.0 Policy

The Vice President for Research (or his/her designee) is the official signature authority for all legal documents associated with Sponsored Program Activities. The signature of the Vice President for Research certifies that:

- Project proposals for external funding meet the University's mission, objectives and sponsor's solicitation requirements;
- Grant or contract awards will be performed within the constraints of the grant or contract terms and conditions; and

- The University will maintain, or implement, if necessary, operational policies and procedural standards that comply with appropriate federal policies or regulations. Compliance with federal policies or regulations is essential to the University's ability to continue to conduct or grow research.

Sponsored program awards are legally binding contractual agreements, consequently:

- Only the Vice President for Research (or his/her designee) is authorized to negotiate and/or execute such agreements on behalf of the University;
- Principal Investigators, administrative or academic officers through the vice presential level are not authorized to assume those responsibilities;
- Proposals and awards must clearly identify Clemson University preceding the performing academic unit's name as the official Applicant and Recipient Organization (e.g. Clemson University, on behalf of the College of Science);
- All proposals that are accountable within the University's Fund 20 code – CU Sponsored Program Activities – must be approved through the Office of Sponsored Programs prior to submission to an external sponsor;
- All notifications of an award and associated administrative correspondence are to be addressed or forwarded directly to the Office of Sponsored Program.

The Office of Sponsored Programs is the only University office officially delegated with the authority to negotiate binding grants and contracts between the University and its sponsors. Faculty members are encouraged to make preliminary contacts with their potential sponsor relative to the scientific and technical aspects of proposals. However, the Office of Sponsored Programs must perform all contractual matters and commitments of University resources.

6.0 Responsibilities

When presented with documents for signature related to proposal submission or award acceptance for any grant, contract or research-related agreement, all faculty, staff and students should contact the Office of Sponsored Programs for review, approval, and signature.

7.0 Sanctions for Non-Compliance

First Violation: The unauthorized signer, his/her immediate supervisor where appropriate and his/her department chair will meet with the Vice President for Research resulting in a Memorandum of Record detailing the offense with a copy of the signature policy attached, which will be maintained on file in the Office of the Vice President for Research.

Second Violation: The unauthorized signer, his/her supervisor, department chair and dean will meet with the Vice President for Research, resulting in a formal letter of reprimand to be placed in his/her departmental file, college file and recorded in the Office of Vice President for Research file.

Third Violation: A memorandum to the unauthorized signer and his/her immediate supervisor where appropriate and department chair detailing the new offense, previous official action, and notification regarding the forfeiture of all associated incentive return funds. A formal letter of reprimand will be placed in the unauthorized signer's Office of Human Resources personnel file, departmental, college and Vice President for Research file. Any person found to have violated this policy on three or more occasions may also be subject to further appropriate disciplinary action, including but not limited to reassignment, demotion, suspension or termination of employment.

In all cases where the unauthorized signer is either the department chair or dean, meetings with the Vice President for Research will include the immediate supervisor.

8.0 Approval Signatures

This policy has been approved by:

____ ______________________________

Tanju Karanfil Date
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
February 4, 2002		
July 1, 2018	1	Clarification of language and reformat of policy, encompassing the Policy for Violation of Official Signature Authority by Principal Investigator

GIFT/GRANT DETERMINATIONS

Policy Number: 2.0.1 **Version Number:** 001
Classification: Proposal Development and Submission **Effective Date:** February 12, 2013
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this policy is to specify the criteria and process used to determine the appropriate categorization and treatment of philanthropic and sponsored award funding received from external entities.

2.0 Applicability

This policy applies to all Clemson University faculty, staff and students.

3.0 Government Rules and Regulations

2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (200.62 – Internal Controls; 200.403 – Consistent Treatment of Like Circumstances)

4.0 Definitions

Contract – Exchange of funds for the performance of a specific scope of work, usually written by the contracting agency. A contract is generally associated with procurement rather than financial assistance.

Cooperative Agreement – Similar to a grant but with more substantial involvement between the grantor and grantee.

Grant – An award of financial assistance to allow for the performance of certain work envisioned by the university or principal investigator.

Gift – Cash or property received for the purpose of enhancing the public good without expectation of specific benefit to the donor. Contributions that are generally irrevocable, used for broad purposes and normally do not have time limits.

Sponsored Project – Exchange transaction, generally in the form of a grant, cooperative agreement or contract with a defined scope of work, line item budget, specified deliverables, subject to audit and compliance requirements; unexpended funds must be returned. Usually initiated by funding agency through a program announcement or other type of solicitation. All sponsored projects are routed for review and approval through the Office of Sponsored Programs and managed financially by Grants and Contracts Administration.

5.0 Policy

All funds received by the University as restricted or unrestricted gifts are administratively assignable to the Development Office for proper handling. Some corporate or private foundations use the terms "gift" and "grant" interchangeably. Often the sponsor will have written policies/conditions that are either accepted by the University through the application process itself, or upon award, that will cause the Office of Sponsored Programs to classify the transaction as a sponsored award and expect the proposal routing to occur through standard approval procedure channels.

These conditions/policies include the following:

- Quid Pro Quo – the sponsor obtains intellectual property rights; requires review of publications and/or submission of technical reports; reserves prior approval authority for specified actions
- Indirect costs are provided by foundation policy
- Unexpended funds must be returned to the sponsor;
- A specific time-frame is stated for use of the funds; or
- Application responds to sponsor's solicitation

For funds to be classified as a gift, all four of the following conditions must be met:

- There is no exchange of mutual consideration
- The funds are irrevocable;
- The provider expresses, or clearly implies a donative intent; and
- Acceptance does not require the University to change the magnitude or direction of its current efforts.

When the above clarifications are inadequate to determine the proper classification of funds, the Director of the Office of Sponsored Programs (or designee) and the Director of Corporate, Foundation and Governmental Relations (or designee) will assist in providing guidance. These clarifications are not intended to hinder our faculty's pursuit of external program support, but to ensure proper review and administration of those activities.

6.0 Responsibilities

Principal Investigators – Consult with College OSP Support Center and/or the Office of Sponsored Programs on the appropriate classification of funds when necessary

College OSP Support Centers – Direct questions concerning appropriate treatment of funds to the Office of Sponsored Programs

Development Office and Office of Sponsored Programs – Apply the criteria above to determine fund classifications when necessary and administer accordingly.

7.0 Sanctions for Non-Compliance

Clemson University reserves the right to reject or return funding received by unapproved individuals, and proceed with appropriate personnel actions as necessary.

8.0 Approval Signatures

This policy has been approved by:

_______________________________________ ____________________________

Tanju Karanfil Date
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
February 12, 2013		
July 1, 2018	1	Clarification of language and reformat of policy; policy number modification

POLICY ON DEBARMENT AND SUSPENSION IN SPONSORED PROGRAM ACTIVITY

Policy Number: 2.0.3
Version Number: 001
Classification: Proposal Development and Submission
Effective Date: July 1, 2016
Responsible University Office: Vice President for Research

1.0 Purpose

Debarment and suspension are actions taken by the federal government against organizations or individuals who have committed fraud or a criminal offense in violation of federal law. Clemson University must certify that employees who have been suspended, debarred or charged with criminal activity will not be allowed to apply for or administer federal funds on behalf of the University.

2.0 Applicability

This policy applies to all principals of Clemson University, senior administrative staff and employees of Clemson University who apply for or are paid with federal funds.

3.0 Government Rules and Regulations

Executive Order 12549 and FAR 521.209-5

This executive order called for the creation of a government wide debarment and suspension system in connection with all transactions with federal agencies. The regulations require that Clemson University (which is the formal applicant for grant and contract funds from the federal government) certify that neither the University or the University's officers nor researchers:

1. Are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions (defined as being eligible to receive federal funds) by any federal department or agency.
2. Have, within a 3-year period preceding an application for funding, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a public transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
3. Are presently indicted or otherwise criminally or civilly charged by a government entity (federal, state, or local) with commission of any of the offenses enumerated in (2) above.

4. Have, within a 3-year period preceding this application, had one or more public transactions (federal, state, or local) terminated for cause or default.

4.0 Definitions

Debarment – An exclusion from government contracting and subcontracting for a reasonable, specified period of time because an individual or vendor failed to perform or their performance was inadequate.

Suspension – A disqualification from government contracting and subcontracting for a temporary period of time because a company or individual is suspected of engaging in criminal, fraudulent or seriously improper conduct. Suspension is to be used on an interim basis pending debarment proceedings.

All individuals and entities suspended or debarred are listed on the U.S. General Services Administration (GSA) Excluded parties Listing System (EPLS). The search can be performed at www.sam.gov.

5.0 Policy

Each time the University submits a proposal to the federal government, the Authorized Organizational Representative (AOR) is required to complete a certification stating the prospective primary participant and its principals are not debarred or suspended or proposed for debarment or suspension. Principal investigators must truthfully respond to questions 1-4 in section 3.0 above as part of their electronic proposal submission questionnaire.

Any individual who meets any of the conditions in 1-4 above must immediately notify the Office of Sponsored Programs and are precluded from receiving federally funded grant or contract awards or from being paid with federal funds.

6.0 Responsibilities

CU Principals/Senior Administrators – Certify annually that they have not been debarred or suspended.

Principal Investigators – Certify at time of proposal submission that they have not been debarred or suspended. Notify the Director of the Office of Sponsored Programs of any change in their status during the application process and ensuing project period. Agree that no employee will be hired to work on their grant until they have been checked against the Excluded Parties Listing System.

Employees on Sponsored Project Awards – Notify the Principal Investigator if they meet any of the conditions in Section 3.0, 1-4.

OSP Support Centers – Ensure that principal investigators respond to the debarment and suspension questions in the electronic proposal submission routing questionnaire at time of submission. At time of award, verify all grant employees included in the budget are not listed on the Excluded Parties Listing System.

7.0 Sanctions for Non-Compliance

CU employees who do not truthfully answer the debarment and suspension questions, fail to report a debarment or suspension action while managing federal funds, or hire a debarred or suspended employee may be prevented from participating in future sponsored research activities. Debarred or Suspended employees will be removed from any existing sponsored project awards.

8.0 Approval Signatures

This policy has been approved by:

________________________________ ______________________

Tanju Karanfil — Date
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
July 1, 2018	01	Policy Reformat

COST SHARE POLICY

Policy Number: 2.0.4.1
Version Number: 006
Classification: Proposal Development and Submission
Effective Date: July 2, 2002
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this administrative policy is to define 1) mandatory and voluntary cost-share, 2) required approvals, and 3) the Vice President for Research's commitment to cost sharing.

2.0 Applicability

This policy applies to all externally funded proposals that are submitted by Clemson University faculty and staff.

3.0 Government Rules and Regulations

2 CFR Part 200.306 Cost sharing or matching

Only mandatory cost sharing or cost sharing specifically committed in the project budget must be included in the organized research base for computing the indirect (F&A) cost rate or reflected in any allocation of indirect costs.

In order for the cost sharing to be included in the organized research base, the cost sharing expenditures must be documented in Clemson University's financial system (General Ledger) and identified as cost sharing for a specific purpose/project.

4.0 Definitions

Cost-Share: The portion of total project costs that are covered by Clemson University, to include all direct costs and any unrecovered Facilities and Administrative costs.

Mandatory Cost-Share: Cost-share that is required by the sponsor and specified in the official application guidelines.

Voluntary Cost-Share: Cost-share that is not required by the sponsor. Clemson University discourages voluntary cost-sharing. When cost-sharing is voluntary, departments may not use faculty release time.

5.0 Policy

The Vice President for Research must approve **all** requests that commit institutional resources.

One-Third/One-Third/One-Third:

The Vice President for Research will provide a maximum one-third of the **mandatory** cost sharing funds from the Research Investment/Incentive Fund when the appropriate department and college and/or center have documented their two-thirds cost sharing commitment. Requests of $50,000 or more in VPR cash cost-share must be approved by the VPR no later than twenty-four (24) business hours prior to the application deadline. When allowed by the sponsor every effort should be made to provide **mandatory** cost share from other internal contribution resources in accordance with 2 CFR 200.306 when allowed by the sponsor.

When cost-sharing is **mandatory**, departments may use faculty release time; colleges must contribute only those direct cost categories of funds that invest in long-term infrastructure enhancement, such as equipment.

Multi-Year Projects:

The Office of the Vice President for Research will provide funds to cover cost sharing commitments of $50,000 or less in the first year of the project/grant. Cost sharing commitments greater than $50,000 will be provided in the fiscal year specified in the proposal/agreement.

6.0 Responsibilities

Sponsored Programs Support Centers: Prepare the Cost-Share eForm in the electronic proposal submission system, including a strong justification for the cost-share and identification of which budget categories will provide the cost-share. Submit for routing in a timely manner to department chair, Associate Dean for Research and Vice President for Research.

Associate Deans for Research: Review in a timely manner the Cost-Share Request and determine if the cost-share is adequately justified.

Grants and Contracts Administration (GCA): GCA fiscal managers will set up separate companion cost sharing projects for costs that will be documented in the Clemson University General Ledger. GCA will document and report mandatory cost sharing to the sponsor. Voluntary cost sharing will be documented but will not be reported to the sponsor.

7.0 Sanctions for Non-Compliance

If unapproved cost-share is proposed, Clemson University reserves the right to reject any subsequent award that is made, and may consider the principal investigator ineligible to participate in future externally sponsored projects.

8.0 Approval Signatures

This policy has been approved by:

Tanju Karanfil
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
July 1, 2002		
January 24, 2011		
October 18, 2011		
January 28, 2013		
September 1, 2015	06	Added 24 hour approval notice for VPR cash cost-share requests of $50,000 or greater
July 1, 2018	07	Policy Reformat

INSTITUTIONAL BASE SALARY POLICY

Policy Number: 2.0.4.2 **Version Number:** 001
Classification: Proposal Development and Submission **Effective Date:** July 1, 2016
Responsible University Office: Vice President for Research

1.0 Background

The federal government requires recipients of federal funding to establish institutional standards that document the budgeting and expensing of compensation for personal services to federally sponsored projects. These federal requirements (specifically, those in the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements[1], 2 CFR 200.430) shall be consistently applied to all sponsored programs at Clemson University.

Financial penalties, expenditure disallowances, and harm to the University's reputation could result from the failure to accurately propose, charge, and/ or document salaries to sponsored projects.

2.0 Purpose

The purpose of this policy is to establish Clemson University's definition of Institutional Base Salary (IBS), the basis for calculating compensation costs, and to facilitate compliance with the requirements of OMB Uniform Guidance 200.430 (h)(2), which states:

"Charges for work performed on Federal awards by faculty members during the academic year are allowable at the IBS rate… in no event will charges to Federal awards, irrespective of the basis of computation, exceed the proportionate share of the IBS for that period. This principle applies to all members of faculty at an institution. IBS is defined as the annual compensation paid by an [institution] for an individual's appointment, whether that individual's time is spent on research, instruction,

[1]Hereafter referred to as "Uniform Guidance".

administration, or other activities. IBS excludes any income that an individual earns outside of duties performed for the [institution]. Unless there is prior approval by the Federal awarding agency, charges of a faculty member's salary to a Federal award must not exceed the proportionate share of the IBS for the period during which the faculty member worked on the award."

3.0 Policy

It is the policy of Clemson University that salary charges to sponsored programs (Fund 20) or capacity funds (Funds 11 and 17) are based on the Institutional Base Salary (IBS) and, where applicable, any salary caps or other limitations imposed by external sponsors. Institutional Base Salary may not be increased as a result of replacing University salary funds with sponsored projects funds.

Charges for work performed on sponsored agreements will be based on the individual's IBS rate. In no event will charges to sponsored agreements, irrespective of the basis of computation, exceed the proportionate share of the base salary for that period.

Institutional Base Salary (IBS) is defined as the annual compensation paid by Clemson University for the duties associated with an individual's appointment(s) or position, whether that individual's time is spent on research, teaching, administration or service, and whether the individual is appointed full or part-time. IBS does not include summer salary for 9 month faculty, payment for work above and beyond the normal workload of the individual's appointment(s) (e.g. temporary supplements for incidental work, dual employment, and overload pay), one-time payments such as bonuses and awards, and payments for duties performed external to Clemson University. In general, the following types of pay are included or excluded from IBS as outlined below:

Included	Excluded
Regular (annual base) salary Administrative Supplements Endowed Supplements	Temporary Supplements (Incidental work) Summer Salary Dual Employment Overload Pay Bonuses and Awards Salary paid from other organizations Outside consulting

The initial IBS is derived from the offer letter signed by the employee at the time of employment. Changes to IBS due to changes in appointment or workload are maintained within department and/or college records.

Full workload and IBS

Maximum effort relates to an employee's full workload, which includes activities such as research, teaching, administration, or service. The cumulative effort of these activities shall constitute the employee's 100% effort regardless of the time required to accomplish those activities.

Supplemental Compensation and IBS

Supplemental compensation is pay for activities performed in excess of the responsibilities of an individual's primary position or appointment. Where a supplement is deemed to be recurring (last more than one year), or indefinite, and is aligned with the employee's appointment, it should be **included** in IBS. For example, an individual receiving an administrative supplement for serving as a department chair or director, including when such appointment is in an interim capacity. Where a supplement is deemed to be for incidental work, non-recurring (less than a year) and not part of an employee's primary appointment, it should be **excluded** from IBS (e.g.,. an individual filling a vacant staff position within a home department). Dual employment, overload pay and summer salary are additional forms of supplemental compensation at Clemson and should also be **excluded** from IBS.

4.0 Definitions

Administrative Supplements: Additional compensation paid to a faculty member for an administrative appointment, above and beyond the faculty member's primary appointment. An example would be serving as department chair or director, including serving in an interim capacity.

Base Pay – Fixed compensation given in exchange for performing determined job responsibilities. Per South Carolina state regulations, Base Pay is the rate of pay approved for an employee in his/her position exclusive of any additional pay, such as supplements, bonuses, longevity pay, temporary salary adjustments, shift differential pay, on-call pay, call back pay, special assignment pay or market or geographic differential pay.

Bonuses and Awards: Payments made on a one-time basis and not guaranteed as part of an individuals' annual compensation

Dual Employment: Temporary, part-time employment outside of an employee's normal job duties with the same or another agency as accepted by an employee in a FTE position. Dual employment must constitute independent, additional duties over and above those of the employee's primary FTE position. Dual employment is not expected to exceed one year and is generally across department lines.

Endowed Supplements: Additional compensation paid to a faculty member for an endowed appointment, above and beyond the faculty member's primary appointment. An example would be serving as an endowed chair or professorship.

FTE: Full-time equivalent.

Full Workload: The total activity for which the individual is compensated by the University, regardless of the number of hours expended on those activities. Full workload includes instruction, research, service and administration (including appointments as dean or chair).

Incidental Work: That in excess of normal for the individual for which supplemental compensation is paid by the University under institutional policy (see temporary supplements).

Institutional Base Salary (IBS): The annual compensation paid by Clemson University for the duties associated with an individual's appointment(s), whether that individual's time is spent on research, teaching, administration or service, and whether the individual is appointed full or part-time.

Outside Consulting: Payments for consulting services external to Clemson University. Not considered in IBS. Not part of Summer Salary.

Overload Pay: Compensation for additional teaching responsibilities that significantly surpasses the 12 credit hour equivalent during a semester. Overload is paid via the Dual Employment process. Not part of Summer Salary. Capped at 30% of base year salary.

Proportionate Share: The share of Institutional Base Salary that corresponds to the proportion of total effort expended on the sponsored agreement. For example, if an individual's regular salary for an annual period is $100,000 and they spend 25 percent of total effort during the period on the sponsored agreement, the proportionate share of Institutional Base Salary allocable to the sponsored agreement is $25,000 ($100,000 * 25%)

Summer Salary: Summer salary includes charges for work performed by faculty members with nine-month appointments during the summer session (defined as May 17th through August 14th). Summer salary includes pay for teaching summer school and/or performing research or other types of extra duties, called Summer Pay. Per 200.430 of the Uniform Guidance, charges for teaching activities performed by faculty members on Federal awards during periods not included in the IBS period will be based on the normal written policy of the institution of higher education governing compensation to faculty members for teaching assignments during such periods (Clemson University Faculty Manual). Additionally, the

Uniform guidance also defines charges for work performed by faculty members on Federal awards during periods not included in the base salary period will be at a rate not in excess of the IBS. A full workload in the summer is 33 1/3% of the 9-month institutional base salary. IBS cannot be annualized. The Summer Salary cap applies only to wages paid by Clemson University for summer activities and does not include overload pay, which is only available during the academic year, nor outside consulting, which is not paid by Clemson University.

Temporary Supplements: Additional compensation paid to an individual for duties above and beyond the individual's primary job requirements. Temporary supplements are non-recurring and expected to last less than a year. An example would be filling a vacant staff position within a home department.

"100% Effort": The activities associated with an individual's appointment at Clemson. This is not based on a set number of hours per week and may vary from individual to individual. Also, for individuals with less than full-time appointments, effort still should total 100%.

5.0 Roles and Responsibilities

Department Chairs/Directors and Deans
Define appointment terms and determine compensation and activities associated with the faculty member's full workload.

Office of Sponsored Programs Support Centers
Ensure that all requests for salary support in sponsored projects proposals are based on the individual's correct IBS in relation to the proposed effort. Retain supporting documentation related to salary and effort distributions.

Office of Sponsored Programs
Provide additional assistance with determining IBS and effort as appropriate for proposals and charges to sponsored programs. Provide training to PIs and other individuals to ensure understanding of IBS.

Office of Grants and Contracts Administration
Ensures that the effort reporting process is including the proper elements for certifying IBS.

College Post-Award Offices
Ensures that the correct salary distribution is used when setting payroll for a project and the institutional base salary is not exceeded.

College Business Officers
Ensures accuracy and appropriateness of pay and proper chartfields and amounts.

Office of Human Resources
Responsible for maintaining employee data used in determining components of IBS in the Human Resources Information System (HRIS), and maintaining records to support salary adjustments and supplements.

Payroll Office
Responsible for processing compensation using correct earnings and salary account codes.

6.0 Signature Approvals

This policy has been approved by:

____

Tanju Karanfil
Vice President for Research

Revision History

EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
July 1, 2018	01	Policy Reformat

POLICY ON WAIVER OF FACILITIES AND ADMINISTRATIVE COSTS FOR SPONSORED PROJECTS FUNDED BY GREENVILLE HEALTH SYSTEM (GHS)

Policy Number: 2.0.4.3
Version Number: 001
Classification: Proposal Development and Submission
Effective Date: November 15, 2013
Responsible University Office: Vice President for Research

1.0 Purpose

This policy stipulates conditions under which Facilities and Administrative Costs may be waived for Clemson University sponsored projects funded by the Greenville Health System.

2.0 Applicability

This policy applies to all Clemson University faculty and staff.

3.0 Government Rules and Regulations

NA

4.0 Definitions

Facilities and Administrative Costs (F&A): A federally-negotiated rate assigned by a cognizant federal agency to cover all costs associated with the conduct f sponsored activity that is unallocable to a specific project. "Facilities" is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements and operations and maintenance expenses. "Administration" is defined as general administration and general expenses. F&A is sometimes referred to as "indirect costs" and "overhead."

5.0 Policy

Pursuant to the Clemson University Policy on the Waiver or Reduction in Facilities and Administrative (F&A) Rate signed on February 12, 2013, Clemson University will waive all F&A charges on grants and/or contracts with the Greenville Health System (GHS) when GHS is the originating sponsor of a research project. The purpose of this waiver is to facilitate and grow the collaborative research relationship between the Greenville Health System and Clemson University as well as Clemson University's role as the primary research partner of the Greenville Health System.

This waiver does not apply when GHS is applying for funding from a third party external sponsor and Clemson University will fulfill the role of subrecipient. In these circumstances, Clemson University's full, federally-negotiated F&A rate will apply, to the extent allowed by prime sponsor policy. The determination of whether the on-campus rate or off-campus rate applies will follow standard University policy, which uses the threshold of where 50 percent or more of the scope of work will be performed.

6.0 Responsibilities

College Pre-Award Support Centers: Ensure that there is no third-party prime funding involved in the GHS-funded project.

7.0 Sanctions for Non-Compliance

F&A charged in error will be refunded to GHS.

8.0 Approval Signatures

This policy has been approved by:

____________________________________ __________________________

Tanju Karanfil Date
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
July 1, 2018	1	Clarification of language and reformat of policy

POLICY ON WAIVER OF REDUCTION IN FACILITIES AND ADMINISTRATIVE RATE IN ALL RESEARCH, INSTRUCTION, AND PUBLIC SERVICE PROPOSALS

Policy Number: 2.0.4.4 **Version Number:** 002
Classification: Proposal Development and Submission **Effective Date:** February 12, 2013
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this administrative policy is to establish the guidelines for an allowable waiver or reduction of Facilities and Administrative (F&A) costs. The University has assigned the responsibility to grow sponsored program activities and to increase the effective recovery of F&A costs to the Vice President for Research (VPR). Furthermore, in order to grow research and scholarly activities, the University must maximize the recovery of F&A costs. Request for voluntary waivers of or reductions of F&A costs will be carefully reviewed. The VPR is the delegated approving officer for all requests for waivers of or reduction in F&A rates in all research, instruction, and public service proposals. This delegation *does not* include a waiver of or a reduction in F&A in federally funded instruction and public service proposal when a proposal is in excess of $200,000 or more per year.

2.0 Applicability

This policy applies to all employees submitting a proposal requesting sponsored project funding from any external entity.

3.0 Government Rules and Regulations

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – 2 CFR 200.414.

4.0 Definitions

Facilities and Administrative Costs (F&A): A federally negotiated rate assigned by a cognizant federal agency to cover all costs associated with the conduct of sponsored activity that is unallocable to a specific project. "Facilities" is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. "Administration" is defined as general administration and general expenses. F&A is sometimes referred to as "indirect costs" and "overhead."

5.0 Policy

No voluntary waivers or reductions of F&A costs will be allowed without approval of the Vice President for Research and shall only be approved in exceptional circumstances. Requests for waiver/reduction of F&A on PSA proposals require the approval of the Vice President of Public Service Activities in addition to and prior to the approval of the Vice President for Research.

No waiver/reduction is allowed for federally funded instructional or public service proposals with requested funding in excess of $200,000 per year.

If a Grantor Agency has an established, written policy that calls for an F&A rate lower than the University's negotiated rate, the lower rate will be applied with no penalty. Likewise, if a Grantor Agency has an established policy that disallows F&A costs, no F&A will be applied, and there will be no penalty. The Grantor Agency's policy must be applied equally to all applicants submitting proposals to the agency from any University in the United States. For the purposes of this administrative policy, "Grantor Agency" includes all sponsors other than private industry sponsors. Any voluntary waivers or reductions of F&A costs for proposals submitted to private industry sponsors, either directly or through a pass-through entity, will be allowed only with approval of the Vice President for Research and shall only be approved in exceptional circumstances. This approval must be secured before beginning the preparation of the proposal to the sponsor.

6.0 Responsibilities

Principal Investigator: Seek a waiver of F&A following the established procedure and include a justification for the waiver at time of proposal submission.

College Pre-Award Staff: Ensure that proposals prepared for submission include the allowable F&A rate consistent with this policy. Advise principal investigators on the process for seeking a waiver at time of proposal preparation and submit the request through the InfoEd PD system in advance of proposal submission.

Department Chairs & Associate Dean for Research: Review all faculty requests to VPR for reduction of F&A prior to the request is submitted for VPR approval.

7.0 Sanctions for Non-Compliance

Clemson University reserves the right to withdraw a submitted application, reject an award or recover F&A costs from a Principal Investigator's college, department when appropriate F&A waiver approvals have not been obtained.

8.0 Approval Signatures

This policy has been approved by:

____

Tanju Karanfil
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
February 12, 2013		
November 14, 2016	01	Incorporated existing policy into new template; Addition of Sections 2.0, 3.0, 4.0, 6.0, 7.0; revision of Section 5.0 to clarify applicability of policy to industry sponsors and that established policies must be in written form.
July 1, 2018	02	Policy Reformat

Responsibilities and Authority of the Institutional Animal Care and Use Committee (IACUC)

Policy Number: 3.0.1 **Version Number:** 001
Classification: Research Compliance **Effective Date:** January 28, 2009
Responsible University Office: Vice President for Research

1.0 Purpose

In order to demonstrate the University's commitment to the requirements of the Animal Welfare Act, the Health Research Extension Act, their implementing regulations, and to enable continued accreditation for our animal care and use programs and facilities by the Association for Assessment and Accreditation of Laboratory Animal Care, International (AAALAC), this policy outlines the responsibilities and authority of the Institutional Animal Care and Use Committee (IACUC), in accordance with these laws, regulations and accreditation standards. Additionally, this policy demonstrates Clemson University's commitment to ensure the public confidence in our care and use of animals.

2.0 Applicability

This policy applies to all Clemson University faculty, staff, and students engaged in the use of vertebrate animals in research, teaching, testing or demonstration or service on the IACUC committee.

3.0 Government Rules and Regulations

Clemson University's Animal Welfare Assurance is approved by the Department of Health and Human Services (DHHS), Public Health Service (PHS), Office of Laboratory Animal Welfare (OLAW). The animal facilities are registered with the U.S. Department of Agriculture (USDA), and undergo annual, unannounced inspection by that agency. Additionally, Clemson University has maintained accreditation by AAALAC, International since 1994. In accordance with these federal laws and accreditation standards, the President of the University established the Institutional Animal Care and Use Committee (IACUC). Committee membership is structured in accordance with these federal requirements and members are appointed by the President. Similarly, the President named the Vice President for Research as the Institutional Official (IO).

Animal Welfare Regulations (AWAR) – CFR TITLE 9 – Animals and Animal Products, Chapter 1. Animal and Plant Health Inspection Services, Subchapter A, United States Department of Agriculture, Part 2, Regulations, Subpart C – Research Facilities

Health Research Extension Act of 1985, Public Law 99-158 – Public Health Service Policy on Humane Care and Use of Laboratory Animals.

Clemson University's Assurance of Compliance with Public Health Services Policy on Humane Care and Use of Laboratory Animals.

4.0 Definitions

Guide: Guide for the Care and Use of Laboratory Animals, Chapter 3, Veterinary Medical Care.

Ag Guide: Guide for the Care and Use of Animals in Agriculture Research and Teaching, Chapter 3, Agricultural Animal Health Care.

AAALAC: Association for the Assessment and Accreditation of Laboratory Animal Care, International, Rules of Accreditation.

ILAR: Institute for Laboratory Animal Research

5.0 Policy

In accordance with federal requirements, Clemson University has established an IACUC with the responsibility and authority to perform the following mandates:

1. Review, at least once every 6 months, Clemson University's program for animal care and use, based on the Animal Welfare Act Regulations (AWARs), PHS Policy, the ILAR Guide and the Ag Guide. The program reviews include, but are not limited to, a review of the following:
    a. IACUC Membership and Functions
    b. IACUC Records and Reporting Requirements
    c. Veterinary Care
    d. Personnel Qualifications and Training
    e. Occupational Health and Safety
2. Inspect, at least every 6 months, all of Clemson University's animal facilities, including animal study areas and satellite facilities, using the AWARs, PHS Policy, the ILAR Guide and the Ag Guide as a basis for evaluation. The facility inspections include, but are not limited to, inspection of the following:
    a. Animal Housing Areas
    b. Feed and Bedding Storage Areas
    c. Animal Procedure Areas
    d. Other Animal Care and Use Support Areas
3. Submit to the IO reports of the above evaluations which distinguish significant from minor deficiencies and contain a plan and schedule for correcting each deficiency. In

addition, the reports are to describe any changes or departures from the ILAR Guide, the Ag Guide and PHS policy, are signed by the majority of the IACUC and contain any minority views.

4. Review animal-use protocols; approve, require modifications in or withhold approval of those components of proposed activities related to the care and use of animals.
5. Review and approve, require modifications in or withhold approval of significant changes regarding the care and use of animals in on-going activities.
6. Review and if warranted, investigate concerns involving the care and use of animals at Clemson University resulting from public complaints or from reports of non-compliance received from personnel of Clemson University.
7. Suspend any activity involving animals if it does not comply with the AWARs, PHS Policy, the ILAR Guide or the Ag Guide. Non-compliances and suspensions must be reported to the OLAW and AAALAC, International.
8. Make recommendations to the IO regarding any aspect of Clemson University's animal care and use program, facilities or personnel training.

6.0 Responsibilities

The IACUC is committed to ensuring all vertebrate animals used in teaching and research, under the auspices of Clemson University, receive humane care and use. In order to accomplish this, the IACUC has the responsibility and authority to review, approve, disapprove or require changes in research, teaching or testing activities involving the care and use of vertebrate animals. At least once each month, and regardless of where the work is performed or the source of funding, faculty, staff, or student-proposed research or teaching use of vertebrate animals, is reviewed by the IACUC. No animal use may begin without IACUC approval and annual and triennial review of approved research is required.

The IACUC has set forth procedures for reporting, without fear of reprisal, concerns about the humane care and use of vertebrate animals utilized in research and teaching at Clemson University, as well as procedures for investigating these concerns. The Committee also regularly inspects and monitors the animal care and use program and facilities at the University to ensure all components are in compliance with relevant regulations, guidelines and accreditation standards. Specific responsibilities and authority are detailed above.

7.0 Sanctions for Non-Compliance

Failure to comply with this policy can result in loss of IACUC committee membership, the halting of funding, cessation of the use of vertebrate animals, closure of an animal facility, nd personnel actions, including dismissal.

8.0 Approval Signatures

This policy has been approved by:

______________________________ ______________________

Tanju Karanfil Date
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
January 28, 2009	001	Initial approval
March 31, 2017	002	Re-signed by IO
July 1, 2018	003	Policy Reformat

CLEMSON
DIVISION OF RESEARCH

RESPONSIBILITIES AND AUTHORITY OF THE ATTENDING VETERINARIAN

Policy Number: 3.0.2
Classification: Research Compliance
Responsible University Office: Vice President for Research
Version Number: 001
Effective Date: January 28, 2009

1.0 Purpose

In order to demonstrate the University's commitment to the requirements of the Animal Welfare Act, the Health Research Extension Act, their implementing regulations, and to enable continued accreditation of Clemson University's animal care and use programs and facilities by the Association for Assessment of Laboratory Animal Care, International, this policy establishes the responsibilities and authority of the Attending Veterinarian to carry out his/her duties in accordance with these laws and accreditation standards. Additionally, this policy demonstrates Clemson University's commitment to ensure the public confidence in the University's care and use of animals.

2.0 Applicability

This policy applies to any faculty or staff member serving in the role of Clemson University's Attending Veterinarian.

3.0 Government Rules and Regulations

The relevant regulations identified below outline the authority of the Attending Veterinarian to provide adequate veterinary care of all vertebrate animals used in teaching and research. Compliance with these regulations requires all personnel who use vertebrate animals at Clemson University in research or teaching, or provide animal management, animal husbandry or any other aspect of veterinary are, have a clear understanding of the laws, regulations and standards, as well as University processes, protocols and approved standard operating procedures.

1. Animal Welfare Regulations – CFR TITLE 9 – Animals and Animal Products, Chapter 1. Animal and Plant Health Inspection Services, Subchapter A, United States Department of Agriculture, Part 2, Regulations, Subpart C – Research Facilities, Sec. 2.33 – Attending Veterinarian and adequate veterinary care.
2. Health Research Extension Act of 1985, Public Law 99-158 – Public Health Service Policy on Humane Care and Use of Laboratory Animals.
3. Clemson University's Assurance of Compliance with Public Health Services Policy on Humane Care and Use of Laboratory Animals.

4. Guide for the Care and Use of Laboratory Animals, Chapter 3, Veterinary Medical Care, commonly referred to as ‘The Guide’.
5. Guide for the Care and Use of Animals in Agriculture Research and Teaching, Chapter 3, Agricultural Animal Health Care, commonly referred to as ‘The Ag-Guide’.
6. Association for the Assessment and Accreditation of Laboratory Animal Care, International, Rules of Accreditation.

4.0 Definitions

Laboratory Animal: Any live vertebrate animal (and any other animal designated by applicable legislation) used or intended for use in research, testing, or teaching.

5.0 Policy

The Attending Veterinarian is legally mandated by the relevant regulatory authority listed above to ensure adequate veterinary medical care is provided to all vertebrate animals owned by or located at Clemson teaching and research, agricultural and biomedical farms and facilities. Furthermore, this policy specifically assigns the responsibility and authority to develop implement, administer and oversee all aspects of high quality, university-wide, animal health and well-being, husbandry and veterinary medical and surgical care programs for those vertebrate animals to the Attending Veterinarian.

In situations where the jurisdiction of the Attending Veterinarian is unclear or disputed, or if lines of communication are disrupted for unforeseen reasons, the authority of the Attending Veterinarian to carry out his/her responsibility will take precedence. This policy assigns authority to ensure the provision of adequate veterinary care and to oversee the adequacy of other aspects of animal care and use to the Attending Veterinarian.

6.0 Responsibilities

Attending Veterinarian: When possible, solicits the input of the Principal Investigator or responsible research staff member(s) prior to implementing treatment or euthanasia of a research animal.

If the responsible Principal Investigator and the Attending Veterinarian are unable to communicate or are not in concurrence regarding the need for animal treatment or euthanasia, the Attending Veterinarian is authorized to implement treatment isolation, euthanasia or other action(s) based on his/her professional medical judgement. The Attending Veterinarian will promptly notify the Principal Investigator, the IACUC, and the Institutional Official (IO) of the action taken.

7.0 Sanctions for Non-Compliance

Clemson University reserves the right to re-assign the Attending Veterinarian or take other personnel action, including dismissal.

8.0 Approval Signatures

This policy has been approved by:

______________________________ ______________________

Tanju Karanfil Date

Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
March 31, 2017	01	Update signature
July 1, 2018	02	Clarification of language and reformat of policy

POLICY ON GRANTS AND CONTRACTS COST TRANSFERS

Policy Number: 5.0.1 **Version Number:** 002
Classification: Post-Award Administration **Effective Date:** March 15, 2017
Responsible University Office: Vice President for Research

1.0 Purpose

This policy provides guidance on cost transfers to ensure best practices in the fiscal management of sponsored projects and to meet internal control requirements as required by 2 CFR 200 – "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards".

2.0 Applicability

This policy applies to all sponsored (Fund 20) projects, regardless of funding source/sponsor. A cost transfer is not allowable from a sponsored (Fund 20) project or on to a sponsored (Fund 20) project in which an effort report has been certified.

3.0 Government Rules and Regulations

2 CFR 200.405(c) – Allocable costs – "Any cost allocable to a particular Federal award may not be charged to other Federal awards to overcome fund deficiencies, to avoid restriction by Federal statutes, regulations, or terms and conditions of the Federal award, or for other reasons."

2 CFR 200.430(c) – Compensation – personal services – "The non-Federal entity's system of internal controls includes processes to review after-the fact interim charges made to a Federal award based on budget estimates. Necessary adjustments must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated."

See Grants and Contracts Administration web site for a link to the Uniform Guidance.
http://www.clemson.edu/research/grants-contracts/

4.0 Definitions

Cost Transfer: An after-the fact reallocation of a cost (expenditure) from one project to another.

Timely Manner: Less than 120 days after the original posting date. For the purpose of this policy, the transfer is a correction **to** a sponsored project that was previously recorded elsewhere, i.e. any other project, regardless of the fund group, on Clemson University's General Ledger.

5.0 Policy

All costs charged to a sponsored (Fund 20) project must be reasonable, allowable, and allocable. To ensure compliance with the Uniform Guidance, Clemson University requires that cost transfers be accomplished in a timely manner and be supported by documentation that fully explains how the error occurred and why it is now allocable to a different project. Cost transfers are considered "the exception rather than the rule" and must be kept to a minimum. All cost transfers require retention of relevant back-up documentation. A cost transfer beyond 90 days requires substantial and reasonable justification and higher-level approvals.

It is necessary to explain and justify transfers of charges on to sponsored awards when the original charge was previously recorded elsewhere on Clemson University's General Ledger. Timeliness, clarity, and conciseness of the explanation of the transfer are important factors in supporting allowability and allocability on sponsored projects. All cost transfers require the PI's and the College/Area Post Award Contacts approval. A cost transfer of $500 or more per line item, or journal entry total of $2,500 or more, requires approval from Grants and Contracts Administration. A cost transfer of 90 days or greater past the original posting date requires Department Chair, Associate Dean for Research, and Vice President for Research approvals. The Grants and Contracts Administration Cost Transfer Request Form must be routed through the appropriate channels, as designated on that form. The form is located on GCA's web site: https://www.clemson.edu/research/grants-contracts/tools.html.

Required Documentation:

- The cause of the error (why was the original project charged; and why the receiving project was not charged originally)
- Justification that the charge is allowable, allocable, and provides direct benefit to the project not receiving the charge
- Each cost transfer must include copies of the original transaction(s), referring to the original Journal ID number and the Journal Date
- A transfer over 90 days requires an explanation of why the error was not caught in a more timely manner

The following examples are provided as guidance but may not be all-inclusive:

Examples of a cost transfer that may be appropriate:

- Correction of technical errors, such as a data entry or transposition error
- Transfer of pre-award costs from a departmental non-Fund 20 project, given that the expenses were allowable and allocable, and were incurred within the permitted time of the award
- Transfer from the prior year account to a continuation award (if assigned a new project) and if allowed by the terms of the award

Examples of a cost transfer that is not appropriate:

- Transfer that is processed solely to move deficit spending from one sponsored project to another sponsored project
- Transfer that is processed solely to use up an unexpended balance, but do not appear to be of direct benefit to the project; i.e. transfers of costs during the last months of a project or after the end date
- Transfer of an expense that was not incurred during the project period of performance
- Random or rotation of costs, absent any information on actual use; i.e. arbitrary charging of pooled costs such as lab supplies
- Transfer of an expense with an explanation which merely states that the transfer was made "to correct an error" or "to transfer to correct project" (an in-depth explanation is required)
- Transfer of a cost from/to a sponsored (Fund 20) project that is 45 days past the award end date unless it involves a continuation of an award
- Transfer of a payroll expense from a sponsored (Fund 20) project to another sponsored (Fund 20) project for which an effort report has been certified
- Transfer of a cost from an existing sponsored (Fund 20) project to a new awarded sponsored (Fund 20) project when a risk project was not requested

  See the Policy on Risk Project Requests/Approvals: https://www.clemson.edu/research/grants-contracts/documents/riskprojectrequestformpolicy12114.pdf

6.0 Responsibilities

All individuals involved with the administration and conduct of sponsored award activities, including departmental, college, division, and university sponsored project administrators, principal investigators, and other sponsored project accounting personnel are responsible for understanding the importance of charging costs correctly to sponsored projects and this policy. The individual who prepares the cost transfer request must possess knowledge of Clemson University's Chart of Accounts and Federal, State, and University regulations regarding charging costs.

7.0 Sanctions for Non-Compliance

Failure to adhere to this policy and the designated form may result in the disallowance of costs and/or cost transfers. Unallowable costs and unallowable cost transfers can be audit findings and may result in loss of funding and additional fines and penalties to Clemson University and possibly the debarment and suspension of a Principal Investigator or Clemson University from accepting awards. In addition, repetitive administrative/clerical errors that result in excessive cost transfers may result in personnel action.

8.0 Approval Signatures

This policy has been approved by:

________________________________ ____________________________

Tanju Karanfil, Ph.D. Date
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	VERSION NUMBER	MODIFICATION
March 15, 2017	Original - 001	
September 1, 2017	002	Update language
July 1, 2018	003	Policy Reformat

POLICY ON RECONCILIATION OF SPONSORED (FUND 20) PROJECTS

Policy Number: 5.0.3 **Version Number**: 001
Classification: Post-Award Administration **Effective Date:** September 1, 2017
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this policy is to provide guidelines, responsibilities, and best practices for reconciliation of sponsored (Fund 20) projects, as required by 2 CFR 200 – "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards".

2.0 Applicability

This policy applies to all sponsored awards for which a Fund 20 project is active in the Clemson University General Ledger (GL), regardless of funding source/sponsor.

3.0 Government Rules and Regulations

2 CFR 200.61 Internal controls means a 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.

2 CFR 200.62 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.

4.0 Definitions

Reconciliation: Comparing two sets of records to make sure they are in agreement with each other. For the purpose of this policy, the sets of records include the General Ledger (Business Intelligence DataWarehouse Detail Budget Status Report for Expenditures, the PI Report), or a journal detail expenditure query from the General Ledger (GL) and the supporting documentation for expenditures on a particular sponsored (Fund 20) project that is retained in a specific department/college. Reconciliation helps identify errors, irregularities, and needed adjustments.

5.0 Policy

A formal reconciliation of the accounting records on sponsored (Fund 20) projects must be performed monthly and within 30 calendar days after the report of record (Detail Budget Status Report, PI Report or the journal detail expenditure query) is available. A reconciliation of the General Ledger (GL) consists of the following processes:

- Validate the accuracy of the GL by comparing supporting documentation to transactions in the GL
- Ensure that all transactions on the GL are supported by accurate department records
- Ensure that all transactions have been authorized or approved by the Principal Investigator (PI) or an authorized designee
- Ensure that appropriate measures are taken to correct errors in a timely manner. For more information on cost transfers, review the Policy on Grants and Contracts Administration Cost Transfers:
  https://www.clemson.edu/research/grants-contracts/tools.html

6.0 Responsibilities

The individual who is reconciling must possess knowledge of Clemson University's Chart of Accounts and Federal, State, and University regulations regarding charging costs.

The individual must sign and date the report of record and retain the report and the supporting documentation for three years after the project end date, or longer, as specified in the sponsored award.

7.0 Sanctions for Non-Compliance

Failure to adhere to this policy may result in audit findings and personnel action.

8.0 Approval Signatures

This policy has been approved by:

Tanju Karanfil, Ph.D.
Vice President for Research

Date

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
July 1, 2018	001	Policy Reformat

CLEMSON DIVISION OF RESEARCH

POLICY ON RESIDUAL BALANCES IN FIXED PRICE CONTRACTS

Policy Number: 5.0.4 **Version Number:** 003
Classification: Post-Award Administration **Effective Date:** February 24, 2014
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this policy is to ensure that Clemson University has an appropriate procedure to review the disposition of residual funds in fixed price contracts.

2.0 Applicability

This policy applies to all fixed price contracts for research or services provided to an entity external to Clemson University.

3.0 Government Rules and Regulations

2 CFR 200 requires that universities be consistent in estimating, accumulating, and reporting costs for proposals and awards. Fixed price contract proposal costs should be estimated and actual project costs recorded with the same due diligence as cost reimbursable project proposals and awarded projects.

4.0 Definitions

Fixed Price Contract: Fixed price contracts are typically characterized by payments of predetermined amounts by a sponsor to support a project. The payments are either lump-sum or periodic and may or may not require submission of invoices for payment by Clemson University (CU). Generally, the payments are not on an expense reimbursement basis but on a predetermined total project cost. If the project costs are less than the award, the residual balance is retained by CU.

Residual Balance: The difference between an awarded amount in a fixed price contract and actual project costs.

5.0 Policy

Following contract/project completion and deliverables submitted and accepted by the sponsor and final payment received, the residual direct cost balance in fixed price contracts will be transferred to a designated account(s) of the principal investigator given the following conditions: (1) all direct charges are properly accounted for, (2) all indirect costs have posted in accordance with the direct cost expenditures, and (3) the remaining direct cost budget is not greater than 10% of the total awarded direct budget. The F&A balance will be accrued via journal entry and will be allocated according to normal F&A allocation procedures. The PI's College will be responsible for transferring amounts to other investigators based on the percent credit distribution indicated on the CU proposal.

If the residual direct balance is greater than 10% of the total direct award budget, the PI is required to submit an "Authorization for Residual Balance Transfer" form to Grants and Contracts Administration for the Vice President for Research approval before the funds will be transferred.

If there were indirect cost waivers, voluntary or sponsor restricted, the amount of unrecovered F&A (based on the approved CU F&A rate at the time of proposal submission) will be transferred to the Vice President for Research and the balance will be transferred to the PI's designated account.

6.0 Responsibilities

The "Authorization for Residual Balance Transfer" must be completed and signed by the College/Division Post Award Contact, the Principal Investigator, the Grants and Contracts Administration Fiscal Manager, and the Vice President for Research.

7.0 Sanctions for Non-Compliance

If the appropriate justification is not submitted to the Vice President for Research when required, residual balances will not be transferred and approval of future fixed price contracts may be withheld.

8.0 Approval Signatures

This policy has been approved by:

Tanju Karanfil, Ph.D. Vice President for Research	Date

REVISION HISTORY		
EFFECTIVE DATE	VERSION NUMBER	MODIFICATION
June 1, 2015	002	Update government rules and regulations
July 1, 2017	003	Clarify language in policy, update header and responsibilities
July 1, 2018	004	Policy Reformat

DIVISION OF RESEARCH

POLICY ON RISK PROJECT REQUESTS/APPROVALS

Policy Number: 5.0.5 **Version Number:** 002
Classification: Post-Award Administration **Effective Date:** September 1, 2017
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this policy is to provide guidelines and assign certain prerequisites and responsibilities for risk project approvals for sponsored (Fund 20) projects as required by 2 CFR 200 – "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards".

2.0 Applicability

This policy applies to all potential awards for sponsored program proposals, regardless of funding source/sponsor. For the effective and economical conduct of a sponsored project, it is sometimes necessary for costs to be charged prior to receipt of the award. In such cases, the Principal Investigator is required to request the establishment of a risk project before charging costs. All costs associated with a proposal that has not been awarded must be charged to a risk project rather than an existing Fund 20 project or a departmental project.

3.0 Government Rules and Regulations

2 CFR 200.308(d)(1) allows recipients to incur project costs 90 calendar days on grant awards before the Federal awarding agency makes the Federal award. Expenses more than 90 calendar days of the award require prior approval of the Federal awarding agency. All costs incurred before the Federal awarding agency makes the Federal award are at the recipient's risk. The Federal awarding agency is under no obligation to reimburse such costs if for any reason the recipient does not receive a Federal award or if the Federal award is less than anticipated and inadequate to cover such costs. Pre-award costs generally are not allowable on federal contracts.

See Grants and Contracts Administration web site for a link to the Uniform Guidance.
http://www.clemson.edu/research/grants-contracts/

4.0 Definitions

Risk Project: A project that is set up in advance of receipt of an award.

Pre-award Costs: Costs incurred prior to the effective date of the award directly pursuant to the negotiation and in anticipation of the award where such costs are necessary for efficient and timely performance of the scope of work.

5.0 Policy

A proposal must be received, evaluated, and approved by the Office of Sponsored Programs or the appropriate Office of Sponsored Programs Support Center prior to requesting a risk project. Risk projects are required for spending on pending proposals in which the stated guidelines and/or sponsor's policies allow the University to incur costs prior to an official award on condition that the sponsor has provided written communication to the PI or University and award processing has not been completed. A risk project is also valid/required for spending on awards if the start date has passed but the award has not been fully executed. Risk project numbers will not be allowed on private industry proposals unless there is written approval from the sponsor authorizing expenditures prior to contract execution. The Vice President for Research must approve risk requests for private industry projects.

All required compliance protocols (Human Subjects, Animal Subjects, Biohazard/Chemical, Recombinant DNA, and Export Control) must be approved or have developmental approval prior to initiation of the risk request. The Annual Conflict of Interest must be disclosed prior to initiation of the risk request.

The snapshot from InfoEd, an internal budget for the requested amount, and the sponsor communication, must be included with the Risk Project Request/Approval Form. In addition, a default chartfield must be provided on the form. This packet must be emailed from the Communications Panel in InfoEd to the Director of Grants and Contracts Administration for project setup.

A risk project number is valid for 90 days and up to $50,000, or the amount proposed, whichever is less. If a project is not awarded within 90 days and more time/money is needed, acknowledgement by the Department Chair and Associate Dean for Research and approval by the Director of Grants and Contracts Administration are required.

If a risk project is not requested, cost transfers will not be allowed from an existing Fund 20 project to a newly established/awarded project. See Policy on Grants and Contracts Administration Cost Transfers.

Charges on a risk project that are disallowed or subsequently not awarded cannot be transferred to another Fund 20 project.

Charges incurred on a risk project will not be covered under the Policy for Management of a Sponsored Project Bad Debt if an award is not executed.

6.0 Responsibilities

The Principal Investigator (PI) submits the request to the Office of Sponsored Programs Support Center. The Support Center personnel gathers the appropriate documentation and routes for signatures. The Principal Investigator, Department Chair, Dean/School Director, and Vice President for Research (as applicable) sign the Risk Project Request/Approval From prior to routing to Grants and Contracts Administration. The Director of Grants and Contracts Administration or his/her designee sets up the risk project and notifies the PI, the OSP Grants Administrator, the Post-Award Contact, and the Grants and Contracts Grants Manager.

7.0 Sanctions for Non-Compliance

Charges incurred prior to the sponsor's official start date are subject to disallowance unless provided by sponsor policy, or otherwise approved by the sponsor. Charges incurred on a risk project will not be covered under the Policy for Management of a Sponsored Project Bad Debt if an award is not executed.

8.0 Approval Signatures

This policy has been approved by:

____________________________________ ____________________________

Tanju Karanfil, Ph.D. Date
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	VERSION NUMBER	MODIFICATION
December 1, 2014	001	Original
September 1, 2017	002	Update language
July 1, 2018	003	Policy Reformat

POLICY ON SPONSORED PROGRAM EXPENDITURES AUTHORIZATION/APPROVAL

Policy Number: 5.0.6
Version Number: 001
Classification: Post-Award Administration
Effective Date: December 15, 2016
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this policy is to assign responsibility for expenditure approvals for sponsored program project activities.

2.0 Applicability

This policy applies to sponsored projects and the Principal Investigator (PI) for those sponsored projects.

3.0 Government Rules and Regulations

2 CFR 200.61 provides requirements to ensure that non-federal entities implement processes to follow to comply with applicable laws and regulations regarding internal control.

4.0 Definitions

Principal Investigator (PI) Approval: The PI is aware of all expenditures charged on his/her sponsored project(s).

5.0 Policy

The Principal Investigator (PI) of a sponsored program project is responsible for all expenditure and programmatic activities related to his/her awarded project. The PI is expected to approve or authorize all expenditures for sponsored program project activities. The PI may delegate signature authority as indicated in the Sponsored Program Expenditures Authorization/Approval procedure. The applicable procedure is located on the Division of Research web site. All individuals who approve expenditures must have technical expertise and be knowledgeable of the sponsored project. Signature stamps are not valid for approving expenditures.

6.0 Responsibilities

All individuals who approve expenditures must have technical expertise and be knowledgeable of the sponsored project.

7.0 Sanctions for Non-Compliance

Audit findings can result in loss of funding and additional fines and penalties and possibly the debarment and suspension of a PI or the University from accepting federal awards.

8.0 Approval Signatures

This policy has been approved by:

____________________________________ ___________________________

Tanju Karanfil, Ph.D. DATE
Vice President for Research

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
July 1, 2018	001	Policy Reformat

POLICY ON TRANSFERRING A SPONSORED (FUND 20) PROJECT

Policy Number: 5.0.7 **Version Number:** 002
Classification: Post-Award Administration **Effective Date:** June 1, 2015
Responsible University Office: Vice President for Research

1.0 Purpose

The purpose of this policy is to assign certain prerequisites and responsibilities for transferring a sponsored (Fund 20) project from Clemson University to another entity.

2.0 Applicability

This policy applies to awards in which a Principal Investigator terminates from Clemson University and elects to transfer one or more sponsored project(s).

3.0 Government Rules and Regulations

There is not a specific government rule or regulation for transferring a sponsored project; however, federal agencies have different procedures and guidelines to follow.

4.0 Definitions

Transferring a sponsored project is a lengthy process that requires time, responsibility, and coordination among many people. The PI should start the process as soon as possible.

5.0 Policy

When a PI is terminating employment with Clemson University, the Administration has the option of transferring the project to a new entity, or appointing a new, qualified PI at Clemson University, or relinquishing the award back to the sponsor. The Vice President for Research (VPR) will make the final approval decision.

6.0 Responsibilities

The Principal Investigator (PI) or Department Administrator will notify the College Post Award Contact when a PI is terminating and is requesting a transfer of a sponsored project. The College Post Award Contact will coordinate the approval package and completing the Checklist for Principal Investigators Terminating from Clemson University or Going on Extended Leave and obtaining approvals from the PI, Department Chair, and Dean or Associate Dean for Research and send to the Grants and Contracts Administration Fiscal Manager who will obtain the VPR approval and submit the request to the sponsor.

7.0 Sanctions for Non-Compliance

If the policy and procedure is not followed, the transfer will take longer and may be disallowed.

8.0 Approval Signatures

This policy has been approved by:

Tanju Karanfil, Ph.D. Vice President for Research	Date

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
July 1, 2017	003	Update Header and approval
July 1, 2018	004	Policy Reformat