

# Office of Sponsored Programs Policy Manual

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## **Definitions Guide**

***Above and Beyond Effort:*** the level of exertion or work that exceeds an individual's scope of work as outlined in their job description. The individual continues to execute all tasks on their institutional job description while accepting additional responsibilities that require them to work above and beyond the hours required for their university position.

***Above and Beyond Stipend:*** A supplemental payment provided to an individual who performs duties beyond their regular job responsibilities and hours, while still fulfilling all tasks outlined in their institutional job description. This is an uncommon form of compensation and must be approved by the Director of Academic Research, the Department Head, and the Provost (f.k.a. Vice President of Academic Affairs) if the stipend exceeds \$10,000.

***Certification Period:*** the 30-day calendar period in which Certifiers must complete their Effort Certification & Reporting.

***Certifier:*** a University employee who completes the Effort Certification using an acceptable means of verification.

***Closeout:*** the formal process of concluding and finalizing all activities related to a sponsored project or award. This process typically occurs at the end of the project period or upon the completion of the project's objectives.

***Conflict of Interest:*** When an individual's personal or financial interests could compromise their objectivity, independence, or decision-making in the administration of sponsored awards. This extends to an individual's immediate family or their partner. A personal interest refers to a tangible, personal benefit.

***Consistency:*** Indirect costs must be consistently treated across all sponsored awards in accordance with CMU's federally negotiated indirect cost rate. Waiver or reduction of the institution's federally negotiated indirect cost rate must be approved by the Provost (f.k.a. Vice President of Academic Affairs) and/or the University's President.

***Cost Match:*** The requirement to match a specified portion of project costs with non-federal funds.

***Cost Share:*** the portion of project costs not paid for by the sponsor of the award.

***Cost Transfers:*** In financial and accounting terms, this refers to the process of moving or reallocating expenses or costs from one account or funding source to another within an organization's financial records. Cost transfers are typically initiated to correct errors, allocate expenses accurately, or ensure that costs are properly attributed to the appropriate project, grant, or department.

***Course Buyout:*** Use of an external grant or sponsored project funds to cover a portion of a faculty member's salary in exchange for release from teaching duties, allowing increased time for research or project work. Rates and limits are determined by institutional policy.



**Covered Individuals:** Any individuals, including faculty, staff, administrators, or subcontractors, involved in the proposal development, submission, award administration, fiscal management, or reporting of sponsored awards

**Designee:** an individual authorized to be the alternative Certifier, who assumes all responsibilities of the Certifier in their absence. This individual must have firsthand knowledge of the employees' activities whom they are certifying their effort for.

**Direct Costs:** Expenses that can be specifically identified and attributed to a particular sponsored project. They must meet the following criteria:

**Necessary:** Direct costs must be necessary for the performance of the sponsored award and directly benefit the project.

**Reasonable:** Direct costs must be reasonable in nature and amount, considering the circumstances and market conditions prevailing at the time the cost was incurred.

**Allocable:** Direct costs must be allocable to the sponsored award, meaning they can be assigned directly to the project based on a reasonable and consistent methodology.

**Drawdown:** The process of withdrawing or requesting funds from a financial account or designated source of funding. In the context of sponsored awards or federal grants, a drawdown typically involves a recipient, such as the university, accessing funds that have been awarded by the sponsoring agency.

**Effort:** the percentage of time an employee devotes to both sponsored and non-sponsored activities at the University. The portion of time spent toward an individual activity is expressed as a percentage of the individual's total effort (not to exceed 100% for all University activities).

**Effort Certification:** the attestation by the Certifier that the effort reported for each listed activity reasonably reflects the actual work performed, using an appropriate means of verification. Effort certification must account for one's total University effort expended during the given effort reporting period.

**Effort Period of Performance (EPP):** the six-month period (January – June and July – December) for which effort reports are generated and subsequently certified.

**Effort Reporting:** the documentation of an individual's effort on a sponsored award during a given period designated by the University.

**In-Kind Contribution:** Often referred to as an in-kind donation or in-kind support, a non-monetary contribution of goods, services or assets provided by an individual or organization to a project, program, or cause. Unlike a cash donation, which involves the transfer of money, in-kind contributions involve tangible items or services that have a calculable value. Examples include donated equipment, office space, volunteer labor, professional services, or supplies.

**Indirect Costs (Facilities and Administration or F&A Costs):** Represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. Examples include heat, electricity, accounting, and other personnel that may perform general tasks not directly associated with the management of sponsored awards, but that are integral to the function of the business, which allows proper management of the sponsored dollars.

**Institutional Base Salary (IBS):** the basic, fixed compensation that an employee receives as part of their regular pay for work performed within the institution. It typically excludes additional forms of compensation, such as bonuses, overtime pay, or other incentives. The base salary is often set by an employment contract or the policies and guidelines of the institution, and it serves as the foundation upon which other forms of compensation and benefits may be calculated.

**Interdepartmental Consulting:** the process of seeking advice, guidance, or expertise from one department within an organization to another. This practice is commonly employed in larger organizations with multiple departments to facilitate collaboration, problem-solving, and decision-making across different areas. The goal is to share knowledge and leverage the diverse skill sets and expertise present in various parts of the organization to address complex issues, and in the case of sponsored awards, meet the deliverables and advance research occurring under the award(s).

**Internal Controls:** the policies, procedures, and practices established within an organization to safeguard its assets, ensure the accuracy and reliability of financial and operational information, and promote compliance with laws, regulations, and internal policies. Internal controls are designed to help an organization achieve its objectives while minimizing risks and preventing fraud, errors, and mismanagement.

**Modified Total Direct Costs (MTDC):** Refers to a specific subset of direct costs that are used as the basis for calculating indirect costs charged to a sponsored project. The term “modified” indicates that not all direct costs are included in the calculation. The purpose of using MTDC is to establish a consistent and standardized method for determining the indirect cost rate applied to sponsored awards, ensuring that only certain direct costs are considered when calculating the indirect costs recovery. MTDC excludes the following expenses:

- Equipment
- Capital expenditures
- Charges for rent
- Tuition remission
- Participant Support Costs
- The portion of each subaward in excess of \$50,000.

**Office of Sponsored Programs (OSP):** the department nested under Academic Affairs that is responsible for the proper administration and compliance of all sponsored awards and programs at CMU. The PI and OSP will work closely with one another, starting in the proposal process through the official closure of the award. OSP is a resource for potential, current and past PIs, and all other individuals interested in applying for funding for research or program.

**Participant:** the recipient, not provider of, a service or training opportunity as part of a workshop, conference, seminar, symposium, or other short-term instructional or informational sharing activity funded by a sponsored award.

**Participant Support Costs:** expenditures incurred for the purpose of supporting participants. These costs include, but are not limited to, stipends or subsistence allowances, travel expenses, registration fees, and other direct costs associated with participants. They are distinct from other categories of project costs and are subject to specific regulations.

**Principal Investigator (PI):** an employee as designated by the university named on a sponsored program who bears the primary responsibility for: (1) the ethical conduct and administration of sponsor-approved research, programs, services, and activities, (2) financial/budgetary management and oversight of sponsor funds, and (3) compliance with all terms, conditions, and reporting requirements of the sponsor, as well as any applicable state and federal laws and regulations, and university policies and procedures. The PI can also be referred to as a Project Director (PD) and these terms can be used interchangeably.

**Program Income:** income generated directly by a sponsored project during the project period. This includes fundings received from various sources, such as fees, royalties, rental income, or proceeds from the sale of assets acquired with federal funds. It is subject to specific rules and regulations regarding its identification, reporting, and allowable uses.

**Project Officer (PO):** typically, the main point of contact after a proposal is approved. Any prior approval and/or budget modification requests must be submitted to and approved by this individual unless otherwise noted in the terms and conditions of the award.

**Reimbursement Facilitator:** a designated individual whose responsibilities consist of validating expense and indirect costs totals provided by OSP, drawing down federal sponsored award dollars from the appropriate online payment management portals, and creating the receivable in Banner.

**Retaliation:** Adverse actions taken against a whistleblower in response to their reporting of suspected violations or irregularities, including, but not limited to, termination, demotion, harassment, or discrimination.

**Salary Limits:** the maximum allowable compensation that can be charged to the sponsored project or the time and effort contributed by faculty or staff members working on that project. Under Federal Uniform Guidance no individual can be compensated above their IBS, unless otherwise noted in the terms and conditions of the award or when specific sponsor approval is obtained in writing.

**Subaward:** a legally binding agreement used by CMU to transfer a portion of a sponsored award to a subrecipient to perform specific project-related activities.

**Subrecipient:** an entity that receives a subaward from CMU to carry out a portion of the scope of work under a sponsored award. Subrecipients are responsible for programmatic and financial management of their subaward.

**Summer Months:** typically spanning from May 15th to August 15th, though specific dates may vary based on the academic calendar.

**Summer Salary:** additional compensation paid to academic faculty members for their work during the summer months. This compensation is separate from their regular academic year salary.

**Suspension:** A temporary exclusion from receiving federal assistance and benefits, including sponsored awards, due to alleged misconduct or violations of regulations.

**Total Effort:** the sum of an individual's professional activities during the effort reporting period, which must equal 100% effort for that given period.

**Whistleblower:** An employee, student, or other individual associated with CMU who reports, in good faith, suspected violations, fraud, waste, abuse, or other irregularities related to the management of sponsored awards.

### **Allowability of Costs on Sponsored Awards**

- Created on 09/07/2023
- Last reviewed on 06/25/2025

#### **Purpose & Scope**

Colorado Mesa University (CMU) is committed to the responsible and compliant management of sponsored awards. This policy outlines the principles and guidelines governing the allowability of costs incurred on sponsored awards in accordance with [Federal Uniform Guidance \(2 CFR Part 200\)](#) and applies to all faculty, staff, and students involved in the management and administration of sponsored awards.

#### **Principles of Allowability**

- *Conformance with Federal Uniform Guidance:* Costs charged to sponsored awards must adhere to the principles outlined in [Federal Uniform Guidance \(2 CFR §200.405\)](#). Allowable costs must meet the following criteria:
  - **Necessary:** Costs must be necessary for the performance of the sponsored award and must benefit the project directly.
  - **Reasonable:** Costs must be reasonable in nature and amount, considering the circumstances and market conditions prevailing and the time the cost was incurred.
  - **Allocable:** Costs must be allocable to the sponsored award, meaning they can be assigned directly to the project based on a reasonable and consistent methodology.
  - **Consistently Treated:** Costs must also conform to CMU's financial and administrative policies, as well as any specific terms and conditions of the sponsored award.
- *Direct & Indirect Costs:* Costs must be classified as either direct or indirect costs in accordance with the cost principles specified in Federal Uniform Guidance.
- *Cost Reasonableness:* Costs must be justified as necessary for the successful execution of the project. Expenses that are extravagant or unrelated to the project's goals are not allowable and will be allocated to the faculty member's department or another appropriate fund connected to the project.

### **Determining Allowability**

The determination of allowability follows a structure chain of authority to ensure meticulous evaluation of costs. Initially, the responsibility rests with the Principal Investigator (PI). Each PI must know the budget for their project and the general cost principles for their project's scope of work: allocable, reasonable, necessary, and consistent. Each purchase or purchase request is reviewed by the Post-Award Financial Specialist to provide a secondary layer of allowability oversight. If the Post-Award Financial Specialist disagrees with the decision, the Director of the Office of Sponsored Programs holds authority in the final determination of allowability and allocability.

### **Prior Approvals**

Certain costs may require prior approval from the sponsoring agency. CMU personnel are responsible for obtaining necessary approvals in compliance with the sponsor's terms and conditions. Any exceptions to allowability must be clearly documented and approved in accordance with the sponsor and university policies.

### **Training & Education**

CMU will provide training and education resources to personnel involved in sponsored awards to promote understanding and compliance with this policy and Federal Uniform Guidance.

## **Animal Welfare Concerns**

- Created on 11/01/2022
- Last reviewed on 06/24/2025

### **Purpose & Scope**

Colorado Mesa University (CMU) has an obligation under the [American Veterinary Medical Association \(AVMA\)](#), [U.S. Department of Agriculture \(USDA\)](#), [Animal and Plant Health Inspection Service \(APHIS\)](#), [Animal Welfare Act](#), and the [Public Health Service \(PHS\)](#) to ensure that all research and training using animal models is carried out in a humane and appropriate fashion.

This policy outlines the principles and guidelines governing animal welfare and applies to all faculty, staff, and students involved in the care, use, or oversight of animals in research, teaching, or testing activities.

### **Whistleblower Policy**

CMU's full whistleblower policy can be found on the Office of Sponsored Program's website [here](#).

**No individual will be discriminated against or subject to reprisals for reporting possible violations of animal care standards.**

The [Animal Welfare Act](#) protects the rights of individuals who report animal welfare concerns in good faith, as well as prohibits discrimination against or reprisal for reporting of violations of associated regulations and standards. In addition, [Colorado Revised Statutes Section 24-50.5-103](#) protects whistleblowers who are public (state) employees. Furthermore, it is against CMU policy to retaliate against those who report suspected wrongdoing in good faith. The university will protect the confidentiality of whistleblowers to the fullest extent allowed by law. CMU is committed to protecting whistleblowers from any form of retaliation or adverse action as a result of their good-faith reporting. Retaliation against whistleblowers is strictly prohibited and will result in disciplinary actions, up to and including termination, against those responsible for such actions. Whistleblowers who believe they have faced retaliation should report such incidents promptly.



## **How to Report**

Concerns may be reported in confidence, either in person or in writing, to the Institutional Animal Care and Use Committee (IACUC) Chair, IACUC Administrator, Attending Veterinarian, or the Director of the Office of Sponsored Programs. Contact information and reporting guidelines are listed below.

## ***What Should be Reported***

Concerns regarding possible misuse, mistreatment, abuse, or neglect of an animal or animals associated with CMU and CMU Tech should be reported immediately to the IACUC Chair, the IACUC Administrator, or one of the other contacts listed below. Any concerns about suspected inappropriate, unauthorized, or noncompliant conduct of activities involving animal care and use should also be reported promptly.

## ***Reporting Guidelines***

Prompt reporting of concerns enables protection for any affected animals and promotes a caring and ethical culture at CMU. Reports should be made in good faith and with a reasonable belief that the information is accurate.

Reports should include (but are not limited to) instances of:

1. Significant adverse impact on the health or welfare of one or more animals
2. Significant threat of adverse impact to animal welfare (such as extended power outages, flooding, facility damage)
3. Significant or repeated noncompliance issues with regulatory ([State of Colorado](#), [OLAW](#), [USDA](#)) or funding entity (NSF, NIH) requirements
4. Significant or repeated noncompliance issues with CMU and Animal Care and Use Program Protocols, Policies, Assurances, and Agreements

When making a report, please provide the following details when possible:

- Date & Time
- Location(s)
- Animal Species and Numbers
- Associated Protocol(s)
- Descriptions of particular incidents or events
- Any actions taken



### ***Investigation & Follow-Up***

It is the IACUC's responsibility to review concerns and incidents, as well as to initiate appropriate follow-up actions. Any reported concerns will be shared with the IACUC chair and if warranted, an IACUC meeting will be called and the Institutional Official informed. All concerns will be reviewed and, if necessary, investigated by IACUC officials. Any issues will then be addressed immediately and corrected, and measures will be implemented which prevent the recurrence of the problem. The IACUC may impose sanctions on training or may revoke animal use privileges in the event that an animal welfare concern is valid, jeopardizes animal health and safety, and is not resolved.

The Institutional Official, Attending Veterinarian, funding agency, regulatory agencies, and individual voicing concern will be notified of issue resolution.

### ***Contact List***

- IACUC Chair/Attending Veterinarian contact information can be found on OSP's website [here](#).
- IACUC Administrator/Deputy Research Integrity Officer: [iacuc@coloradomesa.edu](mailto:iacuc@coloradomesa.edu)
- Director of the Office of Sponsored Programs contact information can be found on OSP's website [here](#).
- Institutional Office/Research Integrity Officer:  
[academicaffairs@coloradomesa.edu](mailto:academicaffairs@coloradomesa.edu)

### **Budget & Signature Authority**

- Created on 12/03/2014
- Last reviewed on 07/01/2025

### **Purpose & Scope**

To outline budget and signature authority and related responsibilities of PI/PD on grants, contracts, and cooperative agreements under sponsored program awards to Colorado Mesa University (CMU). This applies to all faculty and staff, PIs/PDs, co-PI/PDs, key personnel, Academic Department Heads, supervisors, procurement, and Office of Sponsored Program (OSP) staff, and any other approving official for the University on sponsored programs.

### **General Rule & Procedures**

The PI/PD is responsible for the financial management of their sponsored project/program. They must comply with all applicable federal and state financial and administrative policies, procedures, and regulations of each award as well as the University budget and procurement policies and procedures.

All PI/PDs have budget authority to incur expenses against their award(s) that are allowable, allocable, reasonable, and necessary to meet the approved scope of work and objectives of their projects. OSP staff have the authority to disallow expenses that are not in compliance with this policy and/or other University policies and procedures. Disallowed charges on sponsored programs must be moved from the sponsored program to a CMU operating account to avoid audit findings. The operating account is typically the PI/PD department, but the appropriate account will be determined by the PI/PD in conjunction with OSP. Under special circumstances, OSP may permit a PI/PD to hold budgetary signature authority, but this is granted on a case-by-case basis.

A PI/PD may, with approval of their supervisor and after vetting for any COIs, delegate this budget authority to other CMU employees (faculty and staff) to assist in the budget management of a sponsored project. This delegation is used to facilitate the ordering of routine items associated with the award and timely processing of necessary purchases in the absence of the PI/PD. The delegated individual should have direct knowledge of the needs and operation of the project and any regulations and laws governing the award, agree to work with OSP, and follow all sponsor and CMU policies. Designated individuals

can allocate Procurement Card (PCard) transactions for goods and services to the appropriate organization or department. However, the PI/PD retains the overall fiscal responsibility for the sponsored project.

If any violations are committed under this policy, PI/PDs may be subject to disciplinary procedures consistent with University policy. Sanctions could include, but are not limited to, the removal of budgetary signature authority, required re-training, removal of the PI/PD title, termination of the award, and suspension or termination of one's PCard privileges.

## **Compensation on Sponsored Awards and Time & Effort**

- Created on 06/03/2015
- Last reviewed on 07/22/2025

### **Purpose & Scope**

To provide guidance for time and effort reporting and certification in compliance with federal regulations and award-specific terms and conditions. This policy covers [Federal Uniform Guidance 2 CFR Part 200.430 – Compensation for Personal Services](#) and applies to all Colorado Mesa University (CMU) faculty, students, and exempt and non-exempt staff with salary and/or benefits charges to a sponsored award.

### **Definitions**

- *Above and Beyond Effort*: the level of exertion or work that exceeds an individual's scope of work as outlined in their job description. The individual continues to execute all tasks on their institutional job description while accepting additional responsibilities that require them to work above and beyond the hours required for their university position.
- *Above and Beyond Stipend*: A supplemental payment provided to an individual who performs duties beyond their regular job responsibilities and hours, while still fulfilling all tasks outlined in their institutional job description. This is an uncommon form of compensation and must be approved by the Director of Academic Research, the Department Head, and the Provost (f.k.a. Vice President of Academic Affairs) if the stipend exceeds \$10,000.
- *Certification Period*: the 30-day calendar period in which Certifiers must complete their Effort Certification & Reporting.
- *Certifier*: a University employee who completes the Effort Certification using an acceptable means of verification.
- *Cost Share*: the portion of project costs not paid for by the sponsor of the award.
- *Course Buyout*: Use of an external grant or sponsored project funds to cover a portion of a faculty member's salary in exchange for release from teaching duties, allowing increased time for research or project work. Rates and limits are determined by institutional policy.

- *Designee*: an individual authorized to be the alternative Certifier, who assumes all responsibilities of the Certifier in their absence. This individual must have firsthand knowledge of the employees' activities whom they are certifying their effort for.
- *Effort*: the percentage of time an employee devotes to both sponsored and non-sponsored activities at the University. The portion of time spent toward an individual activity is expressed as a percentage of the individual's total effort (not to exceed 100% for all University activities).
- *Effort Certification*: the attestation by the Certifier that the effort reported for each listed activity reasonably reflects the actual work performed, using an appropriate means of verification. Effort certification must account for one's total University effort expended during the given effort reporting period.
- *Effort Period of Performance (EPP)*: the six-month period (January – June and July – December) for which effort reports are generated and subsequently certified.
- *Effort Reporting*: the documentation of an individual's effort on a sponsored award during a given period designated by the University.
- *Institutional Base Salary (IBS)*: the basic, fixed compensation that an employee receives as part of their regular pay for work performed within the institution. It typically excludes additional forms of compensation, such as bonuses, overtime pay, or other incentives. The base salary is often set by an employment contract or the policies and guidelines of the institution, and it serves as the foundation upon which other forms of compensation and benefits may be calculated.
- *Interdepartmental Consulting*: the process of seeking advice, guidance, or expertise from one department within an organization to another. This practice is commonly employed in larger organizations with multiple departments to facilitate collaboration, problem-solving, and decision-making across different areas. The goal is to share knowledge and leverage the diverse skill sets and expertise present in various parts of the organization to address complex issues, and in the case of sponsored awards, meet the deliverables and advance research occurring under the award(s).
- *Principal Investigator (PI)*: an employee as designated by the university named on a sponsored program who bears the primary responsibility for: (1) the ethical conduct and administration of sponsor-approved research, programs, services,

and activities, (2) financial/budgetary management and oversight of sponsor funds, and (3) compliance with all terms, conditions, and reporting requirements of the sponsor, as well as any applicable state and federal laws and regulations, and university policies and procedures. The PI can also be referred to as a Project Director (PD) and these terms can be used interchangeably.

- *Salary Limits*: the maximum allowable compensation that can be charged to the sponsored project or the time and effort contributed by faculty or staff members working on that project. Under Federal Uniform Guidance no individual can be compensated above their IBS, unless otherwise noted in the terms and conditions of the award or when specific sponsor approval is obtained in writing.
- *Summer Months*: typically spanning from May 15th to August 15th, though specific dates may vary based on the academic calendar.
- *Summer Salary*: additional compensation paid to academic faculty members for their work during the summer months. This compensation is separate from their regular academic year salary.
- *Total Effort*: the sum of an individual's professional activities during the effort reporting period, which must equal 100% effort for that given period.

## **Operational Rules**

### ***Compensation***

### ***Course Buyouts***

A course buyout allows a faculty member to reduce their teaching load in order to dedicate time to a sponsored project, typically funded by a research grant or sponsored program. The cost of the buyout is charged to the grant and is usually calculated as a percentage of the faculty member's IBS, proportional to the effort associated with the course. For example, the standard teaching load at CMU is four courses per semester (eight per academic year), one course buyout would typically represent 12.5% effort. The calculation includes the corresponding portion of salary plus applicable fringe benefits. Approval from the Department Head, and if applicable, the Provost is required to ensure that the teaching needs of the department can still be met.

### ***Summer Salary***

The calculation for faculty compensation under a sponsored award is based on their IBS and cannot exceed 100% of their IBS. Pay will be determined based on the proportion of effort committed to the sponsored project and will be expressed as a percentage of their full-time equivalent (FTE) workload for the summer or the entire project period. Below is the formula for calculating summer salary:

$$\text{Summer Salary} = (\text{IBS}^* \div 9^{**}) \times 3^{***}$$

\*IBS is obtained through information provided by Human Resources

\*\*Nine (9) represents the number of months in the academic year

\*\*\*Three (3) represents the number of months available in the summer to earn summer salary (2.5 is recommended if a vacation is anticipated).

### ***Above and Beyond Stipends & Interdepartmental Counseling***

Though uncommon, under certain awards faculty may be eligible to receive compensation above their IBS if noted in the original award's terms and conditions and/or approval is obtained in writing from the sponsor.

One allowable circumstance is when a faculty or staff member cannot reduce their institutional workload (typically 40 hours per week) and contributes additional time to the sponsored project beyond those duties. In such cases, CMU defines this as an Above and Beyond Stipend. The stipend must be clearly described in the proposal's budget justification and calculated based on the faculty member's IBS and the estimated number of extra hours worked. If the need for such a stipend arises after the project has begun, written sponsor approval is required.

#### ***Above & Beyond Stipend***

*= Employee's Hourly Rate*

*× Estimated Hours Necessary to Complete The project*

Example A) A professor in the Math Department is not approved for a course buyout because the department is already short-staffed, and required classes will not be covered if the buyout is granted. The Office of Sponsored Programs would provide this justification to the sponsor for consideration and approval.

Example B) A professor in the Occupational Therapy (OT) Department is not approved for a course buyout because they are the only faculty member qualified to teach hand

therapy and splinting. Granting the course buyout would prevent OT students from meeting essential learning outcomes required by the curriculum. The Office of Sponsored Programs would provide this justification to the sponsor for consideration and approval.

Similarly, a faculty member may be compensated for interdepartmental consulting, which occurs when a faculty member provides specialized expertise to a project outside their home department. As with other additional compensation, this must be permitted under the award and/or approved in writing by the sponsor. The compensation rate for interdepartmental consulting is calculated using the same methodology as the Above and Beyond stipend.

### ***Time & Effort***

If an individual's institutional base salary is paid for under a sponsored award, this means they are devoting some amount of effort to one or more federal, state, local, or private sponsored award, including pass-through agreements, and must complete all certification and reporting requirements within the designated certification period. If an individual is receiving an 'above and beyond' stipend payment, effort certification is not required unless specified by the sponsor.

If a person devoting effort to a sponsored award is not listed as the PI, the PI must review the certified document and provide final certification on the time and effort. If a PI designates another individual to provide final time and effort certification, the individual must hold firsthand knowledge of each employee's activities to genuinely certify on the PI's behalf. The Office of Sponsored Programs must be informed of who the designated individual is and holds the authority to decline an appointed designee.

The Office of Sponsored Programs (OSP) will provide each individual devoting effort to a sponsored project, with a breakdown of their salary and benefits distribution for each EPP. It is the responsibility of the Certifier to review the percentage of effort and either verify its accuracy or correct the percentage to reflect the proper percentage of effort spent on each sponsored award. If the actual effort expended on any sponsored award varies from the initial breakdown provided, OSP will adjust the payroll allocation to the ORGN(s) the Certifier is being paid out of to ensure the allocation of salary and benefits remains commensurate with expended effort during the EPP.



The PI or designated Certifiers should notify OSP of any planned or unplanned absences that will prevent them from completing their effort reporting duties. OSP will work with the individual's Department Head or supervisor to determine an appropriate proxy to complete the required certifications. OSP lacks direct knowledge of actual effort expended on sponsored program activities, therefore, cannot certify effort.

### **Departed Principal Investigators**

It is the responsibility of each PI to ensure that all necessary documentation, transfer work and other requirements are met for their sponsored award prior to leaving employment at the University; this includes time and effort documentation and certification. If this expectation is not met, OSP will contact the Academic Department Head or supervisor to collect the necessary signed effort certification documentation. If OSP is unable to obtain this documentation, the matter will be escalated to the Director for OSP and the Provost for resolution.

### **Failure to Comply**

Failure to comply with this policy and mandatory time and effort certification can result in financial penalties, expenditure disallowance, harm to the University's reputation, and risk of future sponsored funding. To ensure that time and effort requirements are met, OSP will send out periodic reminders to Certifiers that have not yet completed their effort reports. Should instances of continued non-compliance occur, the Director for OSP will contact the PI's Academic Department Head or supervisor and the Provost to ensure reports are completed for proper grant file documentation.

### **Effort Reporting & Certification Timeline**

- Effort Period of Performance (EPP) – January 1 – June 30
  - Certification Period: July 1 – July 31
- Effort Period of Performance (EPP) – July 1 – December 31
  - Certification Period: January 1 – January 31

### **Conflict of Interest**

- Created on 01/14/2022
- Last reviewed on 06/28/2025

### **Purpose & Scope**

To identify, manage, and mitigate conflicts of interest (COI), including financial conflicts, that may arise among the university's faculty, staff, administrators, and any individuals involved in the administration of sponsored awards. Colorado Mesa University (CMU) is committed to upholding the highest standards of integrity, transparency, and accountability in the administration of sponsored awards. This policy adheres to the principles outlined in [Federal Uniform Guidance 2 CFR Part 400.2 – Conflict of Interest](#) and aims to ensure that the administration of sponsored awards is free from any personal or financial interests that may compromise the university's objectivity, compliance, or public trust.

This policy applies to all students, faculty, consultants, contractors, and other individuals conducting activities with sponsored award dollars.

### **Definitions**

- *Conflict of Interest*: When an individual's personal or financial interests could compromise their objectivity, independence, or decision-making in the administration of sponsored awards. This extends to an individual's immediate family or their partner. A personal interest refers to a tangible, personal benefit.
- *Covered Individuals*: Any individuals, including faculty, staff, administrators, or subcontractors, involved in the proposal development, submission, award administration, fiscal management, or reporting of sponsored awards

### **Disclosure of Conflicts**

- a. *Covered individuals* must disclose in writing any actual, potential, or perceived COIs related to sponsored awards to the Grants & Research Compliance Specialist, Academic Department Head or supervisor, and the Provost (f.k.a Vice President for Academic Affairs) within a reasonable timeframe.
- b. Disclosure should include all relevant facts, relationships with internal and external organizations or individuals who could have an interest in the sponsored

activity and its outcomes, or any other circumstances that may create a conflict. If an individual is uncertain if their situation would be considered a COI, they should discuss with the Grants & Research Compliance Specialist.

- c. *Covered individuals* may also be subject to additional COI requirements set forth by their funding sponsor. If an individual is uncertain about their sponsor's COI requirements, they should discuss with the Grants & Research Compliance Specialist.

### **Review and Evaluation**

- a. The Grants & Research Compliance Specialist will review all disclosed COIs and evaluate their potential impact on the administration of sponsored awards.
- b. The review process will be fair, unbiased, and confidential to the extent possible, respecting the privacy of individuals involved.

### **Management & Mitigation**

- a. Based on the review, the Grants Research & Compliance Specialist will determine the appropriate management strategies to mitigate conflicts of interest, including financial conflicts. Strategies may include, but are not limited to, the following:
  - i. *Recusal*: Covered individual may be required to abstain from participating in the development, evaluation, or decision-making processes where a conflict of interest exists.
  - ii. *Independent Review*: In cases where conflicts of interest are significant, an independent committee or expert may be involved in the review and decision-making processes.
  - iii. *Monitoring*: Implementing mechanisms to monitor activities related to the sponsored award.
  - iv. *Disclosure to Sponsors*: When required by the sponsor's policies or regulations, conflicts of interest, including financial conflicts, will be disclosed to the sponsor in a timely and accurate manner.

### **Monitoring and Compliance**

- a. CMU will establish mechanisms to monitor compliance with this policy, including an annual review and attestation of any actual, potential, or perceived COIs.

- b. Non-compliance with this policy may result in disciplinary actions, which could include reassignment of responsibilities, suspension, termination, or other appropriate measures as determined by the Academic Department Head or supervisor and/or the Provost.

### **Training and Education**

COI training will be required of all Principal Investigators through the institution's CITI Program training platform. This will be administered and tracked by the Grants & Research Compliance Specialist.

### **Record Keeping**

Appropriate records of COI disclosures, review processes, management strategies, and compliance actions for sponsored award administration, must be maintained and made available as required by applicable laws, regulations, and sponsor requirements.

## **Cost Sharing & Cost Matching**

- Created on 06/30/2016
- Last reviewed on 07/10/2025

### **Purpose & Scope**

The purpose of this policy is to establish guidelines for cost sharing and cost matching in accordance with the [Federal Uniform Guidance \(2 CFR Part 200 Subpart D\)](#) to ensure consistency and compliance in all projects and programs funded by federal grants, contracts, and agreements. Note that policies are applied consistently regardless of the funding source. This policy applies to all faculty, staff, students, and subrecipients involved in administering sponsored awards.

### **Definitions**

- *Cost Sharing*: The portion of costs not borne by the funding party but contributed by the recipient or third parties to meet specific program or project objectives.
- *Cost Matching*: The requirement to match a specified portion of project costs with non-federal funds.
- *In-Kind Contribution*: Often referred to as an in-kind donation or in-kind support, a non-monetary contribution of goods, services or assets provided by an individual or organization to a project, program, or cause. Unlike a cash donation, which involves the transfer of money, in-kind contributions involve tangible items or services that have a calculable value. Examples include donated equipment, office space, volunteer labor, professional services, or supplies.

### **Guidelines**

#### ***Requirements***

- *Mandatory vs. Voluntary*: Cost sharing may be either mandatory or voluntary, depending on the terms and conditions of the award. If mandatory cost sharing is required by the awarding agency it becomes a binding obligation. Voluntary cost sharing is optional but can be offered by the recipient. Note that if voluntary cost sharing is an element of a Request for Proposal (RFP), it may be considered a requirement for the proposal to be considered competitive.

- *Types of Costs:* Cost sharing and cost matching may include allowable costs consistent with the award's terms and conditions. Allowable costs must be necessary, reasonable, and allocable to the project.
- *Sources of Funds:* Cost sharing and cost matching may be provided from a variety of sources, such as cash, in-kind contributions, or third-party contributions. If the desired source is another grant or sponsored award, the sponsors for both grants must provide approval in writing. All contributions must be verifiable and documented in accordance with Federal Uniform Guidance.
- *Documentation:* Recipients must maintain accurate records that clearly demonstrate the source, nature, and value of the cost sharing or cost matching contributions. These records must be retained for the duration specified in the institution's records retention policy.

### ***Responsibilities***

- *Federal Awarding Agencies:* Federal awarding agencies are responsible for clearly stating cost sharing or cost matching requirements in award notices and agreements, ensuring consistency with Federal Uniform Guidance.
- *Recipients:* Recipients are responsible for adhering to the cost sharing or cost matching requirements outlined in the federal award. This may include identifying allowable costs, documenting contributions, and ensuring compliance with Federal Uniform Guidance.

### ***Compliance***

- *Non-Compliance:* Failure to comply with cost sharing or cost matching requirements may result in financial penalties, disallowance of costs, or other enforcement actions as specified in Federal Uniform Guidance.

### ***Amendments & Waivers***

Any proposed changes to cost sharing or cost matching requirements must be communicated to the sponsor for approval. Waivers or modification to these requirements must also be obtained in writing from the awarding agency.

## **Cost Transfers**

- Created on 06/22/2015
- Last reviewed on 06/28/2025

### **Purpose & Scope**

This policy outlines guidelines and procedures for transferring costs from one fund to another within Colorado Mesa University, related to sponsored awards and in accordance with [Federal Uniform Guidance \(2 CFR Part 200 Subpart E\)](#). The aim of this policy is to ensure that cost transfers are performed accurately, transparently, and in a timely manner, while maintaining compliance with federal regulations and sponsor requirements. This policy applies to all Principal Investigators (PIs) and administrative staff involved in the management of sponsored awards.

### **Definitions**

- *Cost Transfers*: In financial and accounting terms, this refers to the process of moving or reallocating expenses or costs from one account or funding source to another within an organization's financial records. Cost transfers are typically initiated to correct errors, allocate expenses accurately, or ensure that costs are properly attributed to the appropriate project, grant, or department.

### **Guidelines**

#### ***Principles***

All cost transfers must be consistent with the approved budget, awarded terms and conditions, and sponsor regulations. Cost transfers must be well-documented and adequately explained. Transfers should be initiated in a timely manner and within 90 days of the original transaction posting, except in cases where an exception is granted. Transfers for salaries and wages must comply with the University's effort reporting and certification policy.

#### ***Documentation Requirements***

Cost transfers require detailed justification explaining the need for the transfer and how it aligns with the project's goals and objectives. The documented justification will reside in the sponsor award's grant file. Documentation should include original source

documentation such as invoices, receipts, payroll records, and other applicable evidence.

### ***Approval Process***

All cost transfers must be approved by the Principal Investigator or their designee, the Post-Award Finance Specialist, the appropriate department administrative personnel, and the University Controller or designee. The University's Chief Financial Officer may be included in the approval process should the Bursar and/or Controller deem that the cost transfer amount or circumstances surrounding the cost transfer require a higher level of approval.

### ***Payroll Cost Transfers***

Payroll cost transfers require additional scrutiny and must adhere to the University's effort reporting and certification policy. Retroactive payroll cost transfers should be rare and only allowed when exceptional circumstances are demonstrated.

### ***Compliance and Monitoring***

Each cost transfer is evaluated on a case-by-case basis in alignment with this policy. Should a cost transfer veer from this policy, the Post-Award Finance Specialist will consult with the award's Project Officer.



## **Direct & Indirect Costs on Sponsored Awards**

- Created on 03/10/2023
- Last reviewed on 06/28/2025

### **Purpose & Scope**

Colorado Mesa University (CMU) is committed to responsible fiscal management of sponsored awards. This policy outlines the principles and guidelines governing the allocation and recovery of direct and indirect costs on sponsored awards in accordance with Federal Uniform Guidance (2 CFR Part 200). This policy applies to all faculty, staff and students at CMU involved in managing and administering sponsored awards.

### **Principles and Definitions of Direct & Indirect Costs**

- *Direct Costs*: Expenses that can be specifically identified and attributed to a particular sponsored project. They must meet the following criteria:
  - *Necessary*: Direct costs must be necessary for the performance of the sponsored award and directly benefit the project.
  - *Reasonable*: Direct costs must be reasonable in nature and amount, considering the circumstances and market conditions prevailing at the time the cost was incurred.
  - *Allocable*: Direct costs must be allocable to the sponsored award, meaning they can be assigned directly to the project based on a reasonable and consistent methodology.
- *Modified Total Direct Costs (MTDC)*: Refers to a specific subset of direct costs that are used as the basis for calculating indirect costs charged to a sponsored project. The term “modified” indicates that not all direct costs are included in the calculation. The purpose of using MTDC is to establish a consistent and standardized method for determining the indirect cost rate applied to sponsored awards, ensuring that only certain direct costs are considered when calculating the indirect costs recovery. MTDC excludes the following expenses:
  - Equipment
  - Capital expenditures
  - Charges for rent
  - Tuition remission

- Participant Support Costs
- The portion of each subaward in excess of \$25,000.
- *Indirect Costs (Facilities and Administration or F&A Costs)*: Represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. Examples include heat, electricity, accounting, and other personnel that may perform general tasks not directly associated with the management of sponsored awards, but that are integral to the function of the business, which allows proper management of the sponsored dollars.
- *Consistency*: Indirect costs must be consistently treated across all sponsored awards in accordance with CMU's federally negotiated indirect cost rate. Waiver or reduction of the institution's federally negotiated indirect cost rate must be approved by the Provost (f.k.a. Vice President of Academic Affairs) and/or the University's President.

### **Allocation and Recovery of Indirect Costs**

CMU will apply its federally negotiated indirect cost rate to sponsored awards when allowed by the sponsor's terms and conditions and federal regulations. The rate is applied to the Modified Total Direct Costs (MTDC), as defined by Federal Uniform Guidance. Unless otherwise specified in the submitted proposal (see Indirect Cost Waiver policy), during the agreement negotiation phase, or in the award's terms and conditions, all indirect costs are allocated upon receipt to the institution's General fund.

### **Training and Education**

CMU will provide training and educational resources to personnel involved in sponsored awards to promote understanding and compliance with this policy and Federal Uniform Guidance.

### **Drawdown Procedure**

- Created on 07/09/2025
- Last reviewed on 07/09/25

### **Purpose & Scope**

To outline the standard procedure for managing federal grant drawdowns and invoicing the ensure timely, accurate, and compliant reimbursement for sponsored projects and awards.

### **Roles & Responsibilities**

- *Post Award Finance Specialist (PAFS)*: Responsible for identifying eligible expenditures, preparing drawdown or invoice records, and maintaining the billing spreadsheets.
- *Bursar*: Responsible for executing drawdowns in the appropriate portals and recording drawdown payment and receipt data. The Bursar may delegate some or all responsibilities in this process to a designated member of the Accounts Receivable team.
- *Accounts Receivable Team (AR)*: Matches incoming payments to drawdowns or invoices using the centralized spreadsheet.

### **Storage & Access**

- a. All billing documentation is stored in the following location:
  - i. R Drive > Sponsored Programs Billing Folder
- b. Files maintained include:
  - i. Current Fiscal Year Spreadsheets:
    1. Monthly Billing Spreadsheet
    2. Quarterly Billing Spreadsheet
- c. Archived previous fiscal years billing data
  - i. Access to these documents is limited to authorized personnel in the Office of Sponsored Programs, Finance Department, and AR.

### **Billing Frequency**

- *Quarterly Drawdowns*: Standard for most awards

- *Monthly Drawdowns*: Only used if requested by the sponsor (e.g., TRIO, Upward Bound, certain state awards).
- *Invoicing*: Used for an award that requires reimbursement via invoice rather than an electronic drawdown.

### **Spreadsheet Columns & Data Entry**

Each drawdown or invoice entry is documented as a row in the appropriate spreadsheet. Columns include:

Column Name	Completed By	Description
ORGN/Fund Number	PAFS	Internal accounting identifiers for the award
Agency	PAFS	Grant sponsor agency name
Agency Award #	PAFS	External grant identifier
IDC Rate	PAFS	Applicable indirect cost rate
Date Entered	PAFS	Date the entry was added to the spreadsheet
By	PAFS	Initials of the preparer
Drawdown Amount	PAFS	Amount to be drawn or invoiced
Total Direct Costs	PAFS	Sum of eligible direct expenses
Indirect Costs	PAFS	Sum of allowable indirect costs
Banner Entry Number	Bursar	Banner reference code for the transaction
By	Bursar	Initials of person who completed drawdown
Payment Requested	Bursar	Date drawdown or invoice was submitted
Payment Received	Bursar	Date payment was received
Notes	Bursar	Any relevant notes or clarifications

### **Drawdown Process**

- Identification of expenses
  - Post Award Finance Specialist identifies eligible expenses for the quarter (or month, if applicable) and enters the required data into the appropriate spreadsheet.
- Preparation of Drawdown Line Item
  - Data is entered into columns 1-9 for each award needing a drawdown. The drawdown amount must match allowable expenditures in Banner.
    - For awards that include payroll expenses, reconciliation begins within 3–5 business days after the applicable pay period has posted

to Banner. CMU pays employees on the 1st and 15th of each month, with each payday reflecting hours worked during the pay period two weeks prior. For example, the paycheck issued on the 15th covers work performed during the first half of the previous month. Payroll typically posts to Banner two days before payday. The Payroll team notifies the OSP team via email once payroll has posted, allowing the (PAFS) to begin reconciling expenses and entering data into the shared billing spreadsheet.

- c. Drawdown Timing
  - i. The Bursar and AR team are aware of the payroll schedule and begin their portion of the process no earlier than five business days after the final pay period of the month. This typically occurs during the last week of each month.
- d. Execution of Drawdown
  - i. The Bursar uses the drawdown portal (e.g., G5 for Department of Education) to draw the funds. Upon completion, the Bursar fills out columns 10-13.
- e. Payment Monitoring
  - i. AR monitors for receipt of funds and records the date in the “Payment Received” column.

### **Invoicing Process**

- a. Invoice Preparation
  - i. The PAFS prepares invoices for awards requiring reimbursement via invoice. These are submitted per sponsor instructions (mail, email, or sponsor portal).
- b. Recording in Spreadsheet
  - i. Invoice data is recorded using the same columns and structure as drawdowns to maintain consistency and track payment status.
- c. Payment Tracking
  - i. Once AR receives payment, they match it to the invoice entry and record the receipt date.

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**Reconciliation & Audit Readiness**

- All spreadsheets serve as a shared point of reference for the Office of Sponsored Programs, Finance Department, and AR.
- Discrepancies between drawdowns/invoices and received payments must be flagged and resolved collaboratively.
- Records must be retained according to CMU's records retention policy.

### **Eligibility and Responsibility of Principal Investigators**

- Created on 10/28/2022
- Last reviewed on 06/23/2025

### **Purpose & Scope**

To outline who is eligible to serve as a Principal Investigator (PI) or Project Director (PD) on grants, contracts, and cooperative agreements under sponsored program awards to Colorado Mesa University (CMU) and to outline related responsibilities under this role. This policy applies to all individuals designated as the PI on a sponsored award across all CMU campuses.

### **Definitions**

- *Office of Sponsored Programs (OSP)*: the department nested under Academic Affairs that is responsible for the proper administration and compliance of all sponsored awards and programs at CMU. The PI and OSP will work closely with one another, starting in the proposal process through the official closure of the award. OSP is a resource for potential, current and past PIs, and all other individuals interested in applying for funding for research or program.
- *Principal Investigator (PI)*: an employee as designated by the University named on a sponsored program who bears the primary responsibility for: (1) the ethical conduct and administration of sponsor-approved research, programs, services, and activities, (2) financial/budgetary management and oversight of sponsor funds, and (3) compliance with all terms, conditions, and reporting requirements of the sponsor, as well as any applicable state and federal laws and regulations, and University policies and procedures. The PI can also be referred to as a PD and these terms can be used interchangeably
- *Project Officer (PO)*: typically, the main point of contact after a proposal is approved. Any prior approval and/or budget modification requests must be submitted to and approved by this individual unless otherwise noted in the terms and conditions of the award.
- *Reimbursement Facilitator*: a designated individual whose responsibilities consist of validating expense and indirect costs totals provided by OSP, drawing down

federal sponsored award dollars from the appropriate online payment management portals, and creating the receivable in Banner.

### **Eligibility**

The following University personnel may serve as a PI/PD on externally funded projects:

- Professional staff and faculty holding at least a .5 FTE
- Emeritus faculty (on a case-by-case basis and approved by the Provost (f.k.a. Vice President of Academic Affairs)).
- Other individuals, associated with the University, who do not meet the criteria listed above may be assessed on a case-by-case basis and approved by the Provost.

In most cases, students may not be designated as a PI. When a funding agency's program guidelines require the student to be listed as the PI on the proposal application, the student's faculty advisor/mentor shall be named the PI on record on the University's proposal certification form and will be responsible to CMU for the conduct and oversight of the project.

When a funding agency has restrictions on who may serve as PI, the Sponsor's requirements will take precedence over institutional policy for that project. In the case where a funding agency may require, allow, or expect an individual to serve as a PI who, under University policy would otherwise be ineligible, the individual must identify an eligible faculty or staff to serve as a Co-PI.

### **Responsibilities**

#### ***Pre-Award and Proposals***

- In conjunction with the Pre-Award Specialist, locate the funding opportunity.
- Originate, develop, and prepare the proposal.
- Read and interpret the proposal's guidelines and instructions.
- Draft, revise, and finalize the project's budget.
- Identify any subcontractors and/or collaborators.
- Review any cost-sharing commitments and if required, secure funding source.
- Initiate IRB and/or IACUC protocol approvals if necessary.
- Understand the concept of Effort Reporting if applicable to the award.



- Assist OSP in finalizing additional requirements (paperwork, signatures, IHE info, etc.) upon request.

### ***Post-Award***

Though successful proposals are awarded to CMU, the PI is responsible for and held accountable to the fiscal and project management, technical execution, and completion of the project, including submission of all progress and technical reports to sponsors. The institution is legally responsible to the sponsoring agency for the performance of the funded activity and the proper use of funds. Without the full cooperation and vigilance of the PI, the University cannot perform its stewardship role. The following list includes a non-exhaustive outline of PI responsibilities on sponsored program awards:

- Assess whether the awarded budget differs from the proposed budget to determine if rebudgeting is necessary.
  - Create a spending and purchasing plan for the awarded funds.
- Maintain a knowledge and understanding of the funding agency and comply with terms and conditions set forth by the sponsor, including any changes to terms and conditions, reporting requirements, contact changes, etc.
- Comply with policies, procedures, and regulations related to the conduct of the award set forth by the funding agency, CMU, the State of Colorado, and the federal government.
- Maintain a professional and communicative relationship with the award's PO or any contacts provided through the award.
- As needed, be available to OSP during the negotiations with subrecipients.
- Conduct the work supported by the funding agency in a timely and professional manner.
- Assure that expenditures made prior to the receipt of a fully executed award are incurred only after obtaining Sponsor approval through OSP.
- Ensure that all costs charged to the award specifically benefit the project and are allowable, reasonable, allocable, and necessary per the terms and conditions of the sponsored award.
- Maintain an intimate understanding of the award's budget through monthly monitoring of the 'budget to actual' statement and other financial reports supplied by OSP.

- Should a discrepancy be noted during this routine monitoring process, immediate action must be taken to resolve errors.
  - Monitor the spend rate for each line item to determine if obtaining approval for rebudgeting and/or carry-forward request needs to occur.
  - If an award is over-expended, or if an unauthorized expenditure is disallowed by the University, the funding agency, or auditors, the PI is responsible for clearing the expenditure either through transferring the charge to another allowable University account or by personally reimbursing CMU.
  - Review and certify all effort reported to the sponsored award twice per year.
- Ensure that all cost sharing and/or matching fund commitments set forth in the award are met and documented.
- Comply with the reporting requirements of each award, which may include, but is not limited to:
  - Periodic and annual technical progress reports
  - Reports of inventions
  - Reports of publications generated
  - Various financial reporting
    - Though OSP and the Reimbursement Facilitator are responsible for the preparation and submission of the financial report, the PI must review and approve the financial report.
- Identify and address any programmatic changes to the project and notify OSP. This could include key personnel, program objectives, scope of work, available effort, etc.
- If applicable, ensure subrecipients and/or subcontractors comply with the terms and conditions of each subaward and/or subcontract and with the reporting requirements passed down to them.
  - Confirm the completion of the subcontractor's work, receipt of final invoice and cost-share commitment.
- Acknowledge sponsor funding in any related publications and presentations.
- Review and understand the award's property terms and conditions.
  - Identify the need for equipment and notify OSP to obtain prior approval.

- Identify the space where the piece of equipment will be located and work with Facilities to accommodate the new equipment. OSP must be notified of the location of the equipment and any subsequent changes to the location.
  - Complete sole source justification as needed.
  - Continually monitor the location and functionality of any equipment purchased with award funding.
  - Request disposal of CMU titled equipment as necessary.
- In accordance with Policy 207, Sponsored Awards Records Retention, keep and maintain, on campus and/or through CMU technology resources, all research, or programmatic records, including human subjects research consent forms, lab records, primary data, correspondence, notes, reports, samples, specimens, computer programs, and publications. Should the audit retention clause specified in the award be stricter than CMU's Policy 207, the institution and PI will abide by this clause.
- Supervise all persons working on the project, including visiting scientists, trainees, postdoctoral assistants, students, and other staff to ensure that they follow proper laboratory and research procedures, understand, and comply with all applicable rules and regulations, and adhere to high ethical standards in carrying out the project.
- If the PI's specific award is selected for audit, work in conjunction with OSP and CMU officials to promptly respond to all audit requests and meet with auditors as requested.

## **Employee Whistleblower Protection**

- Created on 01/15/2022
- Last reviewed on 06/24/2025

### **Purpose & Scope**

This policy establishes the framework for whistleblower protection related to sponsored awards at Colorado Mesa University (CMU). It is designed to uphold the principles of accountability, integrity, and transparency, in compliance with [Federal Uniform Guidance \(2 CFR Part 1402 Subpart C\)](#). This policy outlines the procedures for reporting concerns, safeguards against retaliation, and the institution's commitment to protect employees who report suspected violations or irregularities in the management of sponsored awards.

This policy applies to all employees, including faculty, staff, and students, who engage in sponsored award activity. It ensures that individuals reporting concerns are safeguarded from any adverse actions.

### **Definitions**

- *Whistleblower*: An employee, student, or other individual associated with CMU who reports, in good faith, suspected violations, fraud, waste, abuse, or other irregularities related to the management of sponsored awards.
- *Retaliation*: Adverse actions taken against a whistleblower in response to their reporting of suspected violations or irregularities, including, but not limited to, termination, demotion, harassment, or discrimination.

### **Policy**

- *Whistleblower Reporting*
  - CMU encourages individuals who report suspected violations, fraud, waste, or other irregularities related to sponsored awards to do so promptly. Reports should be made in good faith and with a reasonable belief that the information is accurate.
  - Reports can be made to the institution's Controller or any appropriate Vice President.
- *Confidentiality and Anonymity*

- The university will protect the confidentiality of whistleblowers to the fullest extent allowed by law. Whistleblowers may choose to remain anonymous when reporting concerns.
- University officials handling whistleblower reports will not disclose the identity of the whistleblower without their explicit consent unless required by law.
- *Whistleblower Protection*
  - CMU is committed to protecting whistleblowers from any form or retaliation or adverse action as a result of their good-faith reporting.
  - Retaliation against whistleblowers is strictly prohibited and will result in disciplinary actions, up to and including termination, against those responsible for such actions.
  - Whistleblowers who believe they have faced retaliation should report such incidents promptly. Appropriate CMU personnel will investigate and address these claims.
- *Investigation and Follow-up*
  - Reported concerns will be investigated thoroughly and objectively. The University Controller, compliance officers, or other relevant units will be responsible for conducting investigations.
  - Whistleblowers will be informed of the status and outcome of investigations, as allowed by law.

## **Federal Suspension and Debarment**

- Created on 01/14/2015
- Last reviewed on 06/23/2025

### **Purpose & Scope**

This policy sets forth the procedures and guidelines for ensuring that vendors, contractors, sub awardees, or any other external entity or individual engaged in a sponsored award lead by Colorado Mesa University (CMU) are not suspended or debarred from federal assistance programs. It is designed to maintain compliance with [Federal Uniform Guidance \(2 CFR Part 200\)](#), safeguard the integrity of sponsored projects, and protect the interests of the university. This policy applies to any staff engaged in the administration of sponsored awards.

### **Definitions**

- *Suspension*: A temporary exclusion from receiving federal assistance and benefits, including sponsored awards, due to alleged misconduct or violations of regulations.
- *Debarment*: A more severe action that results in a longer-term or permanent exclusion from receiving federal assistance and benefits, including sponsored awards, due to confirmed misconduct or violations of regulations.

### **Policy**

#### ***Vendor and Contractor Due Diligence***

1. Prior to entering into any agreement with a vendor, contractor or sub-awardee for a sponsored award, grant, or contract, the Office of Sponsored Programs (OSP) will conduct due diligence to ensure that the vendor or contractor is not currently suspended or debarred from federal assistance programs.
2. This due diligence will include checking the System for Award Management (SAM) and any other relevant federal databases to verify the suspension and debarment status of the vendor or contractor.

### ***Reporting Obligations***

CMU employees responsible for vendor or contractor selection must promptly report any instances of potential suspension or debarment actions against a vendor or contractor to the university's sponsored programs office and compliance officials.

### ***Review and Response***

1. Upon receiving a report of potential suspension or debarment actions against a vendor or contractor, CMU will conduct a review to determine the facts and assess the impact on the specific sponsored award, grant, or contract.
2. If the review confirms that the vendor or contractor is suspended or debarred, CMU will take the necessary actions to address the matter, which may include disqualification from the procurement process or termination of the agreement.

### ***Continuation of Sponsored Awards***

In cases where vendors or contracts are suspended or debarred after the university enters into an agreement with them and the sponsored award is still active, CMU will work with sponsoring agencies to address the impact on the award. This may involve seeking an alternative vendor or contractor.

### ***Responsibilities***

CMU employees involved in the vendor or contractor selection process must comply with this policy and cooperate with any investigations related to vendor or contractor suspension or debarment.

## **Financial Reporting and Award Closeout**

- Created on 08/13/2023
- Last reviewed on 06/23/2025

### **Purpose & Scope**

This policy outlines the procedures for the financial reporting and closeout of sponsored awards at Colorado Mesa University (CMU). It is established to ensure compliance with [Federal Uniform Guidance \(2 CFR § 200.328\)](#) and [Federal Uniform Guidance \(2 CFR §200.344\)](#) maintain transparency in the financial management of sponsored projects and provide guidelines for the effective and efficient closure of sponsored awards. This policy applies to all Principal Investigators (PIs) and all departments involved in the financial management of sponsored awards.

### **Definitions**

- *Closeout*: the formal process of concluding and finalizing all activities related to a sponsored project or award. This process typically occurs at the end of the project period or upon the completion of the project's objectives.

### **Policy**

#### ***Financial Reporting***

1. Financial reports are submitted to the sponsoring agency within the timelines stipulated in the award agreement. CMU's financial reporting will reflect all allowable costs, costsharing, and other financial information necessary to demonstrate compliance with federal regulation. This includes timely submission of reports, invoices, and/or expenditure statements as specified by the award agreement.
2. All financial and programmatic discrepancies, if identified during closeout, are addressed, and resolved. Any unexpended funds will be handled according to sponsor guidelines, federal regulations, and internal policy. The internal Fund is balanced to zero in the institution's financial system.



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***Award Closeout***

1. All final technical and progress reports, outlining the project's achievements, outcomes and results are submitted to the sponsor and retained in the grant file.
2. Property and equipment acquired under the sponsored award is managed and disposed of following the sponsor's requirements, Federal Uniform Guidance, and the University's policies.
3. Final effort certification is prepared and certified.
4. Subrecipients must confirm they have fulfilled their responsibilities and provided necessary documentation.
5. All final invoices are submitted to the sponsoring agency and any applicable subcontractors or vendors.
6. All final documentation is promptly submitted to the sponsor.

***Responsibilities***

1. *The Office of Sponsored Programs (OSP)* is responsible for coordinating the financial reporting and closeout procedures for the sponsored award and maintaining required documentation in accordance with the institution's records retention policy.
2. *PIs, project administrators, and financial personnel* are responsible for providing accurate financial and programmatic information as needed for reporting and closeout.

***Documentation***

All records relating to a sponsored award will be stored and maintained in its own grant file in accordance with the institution's records retention policy.

### **Internal Controls**

- Created on 06/03/2023
- Last reviewed on 06/23/2025

### **Purpose & Scope**

This policy establishes the framework for implementing and maintaining effective internal controls within the Office of Sponsored Programs. It is designed to ensure compliance with [Federal Uniform Guidance \(2 CFR Part §200.303\)](#), as well as to promote accountability, accuracy, and the prevention of fraud, waste, and abuse in the management of sponsored awards. This policy applies to all Sponsored Program staff and Colorado Mesa University (CMU) departments engaged in the management of sponsored awards.

### **Definitions**

- *Internal Controls*: the policies, procedures, and practices established within an organization to safeguard its assets, ensure the accuracy and reliability of financial and operational information, and promote compliance with laws, regulations, and internal policies. Internal controls are designed to help an organization achieve its objectives while minimizing risks and preventing fraud, errors, and mismanagement.
- *Drawdown*: The process of withdrawing or requesting funds from a financial account or designated source of funding. In the context of sponsored awards or federal grants, a drawdown typically involves a recipient, such as the university, accessing funds that have been awarded by the sponsoring agency.

### **Policy**

#### ***Pre-Award***

The institution's Pre-Award Specialist, in conjunction with the prospective Principal Investigator (PI) and Director for the Office of Sponsored Programs, ensures that all proposals are complete, accurate, and receive necessary approvals prior to submission. This includes the calculation (or waiver) of Colorado Mesa University's (CMU) Facilities & Administration rate, as well as verifying completion of all necessary trainings for human

and/or animal subject research, IRB/IACUC protocol approval, and Department Head approval.

### ***Post-Award & Finance Department***

CMU's Post-Award Finance Specialist will perform the following functions to monitor expenses to ensure allowability, allocability, reasonableness, and necessity. Depending on the sponsored award, these tasks will be completed monthly or quarterly.

- Provide monthly and/or quarterly financial reports to each PI to ensure transparency and proper budget management of the sponsored award.
- Review each expense or transaction allocated to each sponsored award.
  - Ensure that all required expense documentation has been saved to the award file.
  - If an expense is deemed unallowable, coordinate with the institution's Reimbursement Facilitator and/or Controller to re-allocate the expense to the appropriate university Fund.
- Prepare monthly and/or quarterly billing statements to be sent to the sponsor directly by way of invoice, or to the university's Reimbursement Facilitator for awards requiring a drawdown.

CMU's Reimbursement Facilitator will perform the following functions to monitor expenses to ensure accuracy and proper payment is received by the university. Depending on the sponsored award, these tasks will be completed monthly, quarterly, or annually.

- Work with the Post-Award Finance Specialist to complete a cost transfer if a charge is deemed unallowable.
- Review and validate monthly, quarterly, and end of year billing figures prior to requesting funds in the appropriate drawdown portal.
- Work with the Post-Award Finance Specialist to remedy any unbalanced funds related to a sponsored award.

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### ***Compliance***

The institution's Grants & Research Compliance Specialist will complete an annual internal audit on the following regulatory items:

- Effort reporting documentation
- Expense source documentation

This internal audit will be conducted on three (3) random grant files each year. The Annual Internal Audit form will be completed and submitted to the Director of Sponsored Programs for further review. Policies and procedures will be reviewed, and workflows may be modified as appropriate to mitigate any future audit findings. Furthermore, the Grants & Research Compliance Specialist has the authority to perform additional audits throughout the year at their discretion.

### **Participant Support Costs**

- Created on 01/27/2016
- Last reviewed on 06/23/2025

### **Purpose & Scope**

Colorado Mesa University (CMU) is committed to the responsible and compliant management of sponsored awards. This policy outlines the principles and guidelines for the management of participant support costs associated with sponsored projects in accordance with [Federal Uniform Guidance \(2 CFR Part 200\)](#). This policy ensures compliance with federal regulations, fosters transparency in the use of such costs, and maintains consistency in the treatment of participant support costs across the university. This policy is applicable to all students, faculty, and staff involved in the delivery or management of the award.

### **Definitions**

- *Participant*: the recipient, not provider of, a service or training opportunity as part of a workshop, conference, seminar, symposium, or other short-term instructional or informational sharing activity funded by a sponsored award.
- *Participant Support Costs*: expenditures incurred for the purpose of supporting participants. These costs include, but are not limited to, stipends or subsistence allowances, travel expenses, registration fees, and other direct costs associated with participants. They are distinct from other categories of project costs and are subject to specific regulations.

### **Policy**

#### ***Allowable Uses of Participant Support Costs***

1. Participant support costs may be used to cover the following expenses:
  - a. Stipends or subsistence allowance provided to participants.
  - b. Travel expenses related to the participation in the sponsored project, such as transportation, lodging, and per diem.
  - c. Registration fees for workshops, conferences, or other events directly related to the project.

- d. Other direct costs essential for participation involvement, subject to sponsoring agency approval.
2. Any other costs not directly associated with participant support should be charged to the appropriate budget category and accounted for separately.

### ***Compliance with Federal Uniform Guidance***

All participant support costs must comply with the regulations outlined in Federal Uniform Guidance (2 CFR Part 200), as defined by [§200.75](#). Institutions and Principal Investigators (PIs) are responsible for ensuring that the costs are allowable, allocable, and reasonable, in accordance with the specific award's terms and conditions. The sponsor's terms and conditions are the highest authority in determining which specific support costs are allowable.

### ***Budgeting & Reporting***

1. Participant support costs must be accurately budgeted and justified in sponsored project proposals. PIs and project administrators are responsible for ensuring that budgeted participant support costs are consistent with the approved budget and comply with sponsor guidelines.
2. Records must be maintained in a manner consistent with the institution's records retention policy, and all expenditures related to participants must be properly documented.

### **Program Income Associated with Sponsored Awards**

- Created on 08/23/2022
- Last reviewed on 06/23/2025

#### **Purpose & Scope**

Colorado Mesa University (CMU) is committed to the responsible and compliant management of sponsored awards. This policy outlines the principles and guidelines governing program income associated with sponsored awards in accordance with [Federal Uniform Guidance \(2 CFR §1128.720\)](#) and applies to all faculty, staff, and students involved in the management and administration of sponsored awards.

#### **Definitions**

- *Program Income*: income generated directly by a sponsored project during the project period. This includes fundings received from various sources, such as fees, royalties, rental income, or proceeds from the sale of assets acquired with federal funds. It is subject to specific rules and regulations regarding its identification, reporting, and allowable uses.

#### **Policy**

##### ***Identification and Reporting of Program Income***

1. Principal Investigators (PIs) and project administrators are responsible for identifying and documenting any program income generated as part of a sponsored award in a timely and accurate manner. Program income must be reported to CMU's sponsored programs office (OSP), which will coordinate with the appropriate department for further action.
2. Program income may be generated in various forms, including but not limited to sales of goods or services, usage fees, licensing revenue, and interest earned on federal grant accounts. PI and project administrators must maintain records of program income activities and submit reports as required by the specific terms and conditions of the sponsored award.

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***Allowable Uses of Program Income***

1. Program income generated in connection with a sponsored award shall be utilized in accordance with Federal Uniform Guidance and the terms and conditions of the specific award. Allowable uses of program income may include:
  - a. Offsetting the costs of the sponsored project.
  - b. Supporting additional project related activities that are consistent with the project's goals and objectives.
  - c. Funding subsequent phases or related projects that align with the initial award's purpose and scope.
  - d. Meeting cost-sharing requirements as outlined in the award agreement.
2. Unauthorized or inappropriate use of program income is strictly prohibited and may result in financial and legal repercussions. All expenditures of program income must be appropriately documented, approved, and in compliance with applicable federal, state, and institutional regulations.

***Reporting and Documentation***

1. CMU will maintain detailed records of program income generated from sponsored awards. These records will be subject to internal audit and will be made available to sponsors or their authorized representatives as required by the specific award terms or federal regulations.
2. CMU will collaborate with PIs and project administrators to ensure accurate reporting and record-keeping, which includes tracking the source, amount, taxability, and utilization of program income.

***Compliance and Oversight***

It is the responsibility of CMU's OSP to ensure that program income generated from sponsored awards complies with all applicable federal, state, and institutional regulations.



## **Request to Waive Indirect Costs on Sponsored Awards**

- Created on 02/27/2024
- Last reviewed on 06/23/2025

### **Purpose & Scope**

To ensure that Indirect Costs are charged consistently on all sponsored awards, and to establish a process for Principal Investigators (PIs), Project Directors (PDs), and OSP staff as appropriate, to initiate a request to waive a portion or all of CMU's indirect costs on a sponsored award in certain circumstances.

This policy applies to all OSP staff, PIs, and PDs who are involved in preparing a proposal for a sponsored award that allows recovery of indirect costs.

### **Definitions**

- *Direct Costs*: costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- *Indirect Costs (IDCs)*: costs that are incurred for common or joint objectives and cannot be easily and specifically identified with a particular sponsored project, an instructional activity, or any institutional activity. These costs are also sometimes called "facilities and administrative costs (F&A)" or "overhead." Indirect costs are the related costs of using the University's facilities and administrative support that cannot be claimed as direct costs. Indirect costs cover expenses such as building & facility use, library services, utilities, sponsored award administration, and others.

### **Recovery of Indirect Costs**

CMU completed the process of negotiating a federally approved indirect cost rate agreement with the Department of Health & Human Services and completes the necessary renewal steps to ensure this rate does not expire. This agreement establishes a percentage rate of direct costs that can be charged as indirect costs. Federal Uniform Guidance states that costs must be treated consistently in like circumstances either as a direct or an indirect cost. In accordance, CMU must apply its federally negotiated

indirect cost rate consistently on all sponsored awards, as allowable by the sponsor. CMU is subject to audit on all sponsored projects, and determinations of inconsistent treatment of costs without appropriate justification can result in audit findings and/or jeopardize CMU's future rate negotiations.

### **Policy**

CMU requires full recovery of indirect costs unless restricted by the sponsor or by statute, or in rare circumstances when a determination has been made that accepting less than full IDC recovery is in the best interest of the university.

### **Procedure**

To initiate an IDC waiver, the PI or PD must complete the IDC waiver request form and submit it to CMU's Office of Sponsored Programs for review. OSP will then forward the request to the Vice President of Academic Affairs and the university President for approval. This request must be submitted at least 10 days prior to a proposal deadline and cannot retroactively be requested for proposals already submitted.

An IDC waiver is not necessary if the rate is limited by the sponsor and this limit is stated in the call for proposals, notice of funding opportunity, or equivalent.

Instances in which an IDC waiver may be considered:

- There is significant benefit to the university.
- There is potential for significant return on investment and/or likelihood of generating larger grants in the future (provided future grants can collect full IDCs).
- The award may be jeopardized without a waiver.
- The waiver serves to increase direct costs available for student support.
- Unrecovered IDCs are an acceptable form of required cost share that is otherwise not feasible for the university to provide and there is significant benefit to the university.

***Note that inclusion in the list above does not constitute a guarantee that a waiver will be approved in any given circumstance.***

IDC waivers will generally not be approved if the award is federally sponsored, or if the sponsor is a for-profit entity or an agency of a foreign government.

### **Sponsored Awards Cash Management**

- Created on 06/03/2015
- Last reviewed on 07/10/2025

#### **Purpose & Scope**

To provide guidance for monitoring and collecting sponsored programs cash and accounts receivable on sponsored awards in accordance with federal and other non-federal sponsor requirements. This applies to all faculty, staff, and students involved in the administration of a sponsored award.

#### **Operational Rule**

For all sponsored funding (federal/state/private), Colorado Mesa University (CMU) ensures that only obligations made during the during the funding agency's specified period of performance and funding agency approved pre-award costs are charged to the sponsored award. In liquidating all obligations, CMU complies with applicable methods and procedures for payment that minimize the time between the drawdown of funds and disbursement as directed in [Federal Uniform Guidance 2 CFR § 200.305 – Federal Payment](#).

Typically, the University draws down funds or requests payments from federal agencies and pass-through entities on a reimbursement basis each quarter. However, CMU will request cash from sponsors according to federal and sponsor regulations and terms and conditions of the award agreement; this may include advance payments, requesting cash as reimbursement as described above or per a schedule defined in the award agreement. Expenditures on subawards are collected via an invoice, while federal drawdowns occur in one of several online portals such as G5, PMS, ASAP, etc. The Office of Sponsored Programs (OSP), Reimbursement Facilitator, and Bursar are responsible for ensuring all payments received for sponsored awards are accounted for in a manner consistent with applicable requirements and Generally Accepted Accounting Principles (GAAP). See the policy entitled *Drawdown Procedure* for step-by-step instructions.

#### ***Cash Advances***

CMU does not normally utilize the cash advance method of drawdowns. However, if this method is used, the University will ensure that only enough federal funds are drawn

down to meet the immediate needs of the University as it relates to the sponsored award. Any cash advances that the University makes will be deposited into an interest-bearing account, unless otherwise specified in the award's terms and condition or an allowable exception applies as per [Federal Uniform Guidance 2 CFR § 200.305 – Federal Payment](#). Interest will be calculated through the University's financial management system and interest earned on a federal grant will be remitted to the appropriate federal agency as stated in the Federal Uniform Guidance cited above. The University may retain up to \$500 of interest earned per year for administrative expenses.

### ***Non-Allowable and Non-Collectible Expenditures***

Should OSP or the sponsor determine that an expenditure is non-allowable or non-collectible, the expenditure amount must be funded by the department responsible for the project. OSP will work with the Academic Department Head or departmental supervisor to determine the appropriate organization or department and expense code with the same function as the sponsored award. For example, the over-expenditure for a research grant will be transferred to a departmental cost share program. This procedure is necessary to ensure that the amount will be included in the research base for the Indirect Cost Rate (IDC) Agreement Proposal that is submitted to the federal government by the University every 3-5 years to establish a new IDC rate (also known as the Facilities & Administration rate).

### ***Unbalanced Funds***

During routine billing and balance procedures, should any party involved in the cash management of sponsored awards discover that a sponsored award organization or department is unbalanced, either positive or negative, OSP will investigate to determine the source of the imbalance. If it is identified that the University has inadvertently "over drawn" funds or "over billed" a sponsor, OSP will report this error to the sponsor and ask for guidance for handling the additional funds. If it is identified that the University has "under drawn" funds or "under billed" a sponsor, OSP will either include the difference in the next billing cycle or report the error to the sponsor and request payment for the difference. In either scenario, the sponsor will be made aware of the difference, when the discrepancy is discovered and wait for direction from the sponsoring agency, promoting a transparent and collaborative billing process between CMU and fiscal sponsors.

### **Sponsored Awards Record Retention**

- Created on 06/03/2020
- Last reviewed on 06/23/2025

#### **Purpose & Scope**

To ensure that necessary records and documents related to sponsored awards are adequately protected and maintained for required retention periods in compliance with state and federal regulations and sponsor requirements. Additionally, to ensure that records that are no longer needed or are of no value are properly destroyed and at the appropriate time. This policy covers [§200.334 - 200.338 of Federal Uniform Guidance](#).

This policy applies to all OSP staff, Principal Investigators (PIs), Project Directors (PDs), and any staff administering, using, or authorizing the use of federal funds. This also applies to all records, regardless of format, whether they be paper, electronic, or microform (e.g., microfilm, microfiche, magnetic tapes, and CD-ROM), and other more traditional media. This policy applies except when prohibited by university policy or by federal or state law.

#### **Requirements for Federal Awards**

All records (financial, supporting documents, statistical records, etc.) pertaining to a federal award will be retained for **six (6) years** from the date that all terms and conditions are met under the award. For awards that are renewed quarterly or annually, all records will be retained for the same amount of time, but from the date quarterly or annual reports are submitted to the awarding agency or pass-through agency (when applicable).

#### ***Collection, Transmission, and Storage of Records***

Whenever practical, the University will collect, transmit, and store federal award-related information in open and machine-readable formats. Records will be converted and kept in an electronic format if possible. Electronic media used to store such records must be subject to periodic quality control reviews and provide reasonable safeguards against alteration.

Colorado Mesa University's efforts to maintain records in accordance with the regulations is a shared responsibility between OSP and the PI/PD. Below is a breakdown of these duties.

### ***Access to Records***

Upon request, the University will provide any authorized entities, departments, and individuals as deemed by the sponsor timely access to any documents, reports, or other records applicable to the sponsored award. Access to appropriate University personnel for interviews and discussions is also included under this policy. This aligns with [Federal Uniform Guidance 2 CFR § 200.337](#) and serves to comply with any audits or examinations conducted by the sponsor.

### **Office of Sponsored Programs**

A Grant or Project File is created upon award notification and stored electronically via secure servers. This includes all pertinent information regarding the award, such as the Notice of Award (NOA), approved proposal and budget, the executed agreement, copies of financial and technical reports, source documentation, etc. All additional documentation or reports created throughout the life of the award will be stored in the file, which includes closeout documentation.

### **Principal Investigators and Project Directors (PI/PDs)**

PI/PDs are responsible for maintaining copies of their scientific or technical reports, research records (lab notes, data, etc.), programmatic files, compliance documentation (IRB approvals, EHSA approvals, etc.), and back up justification documentation for expenses billed to the grant(s). They are tasked with notifying OSP when technical, scientific, or deliverables to funding agencies are submitted and providing OSP with a copy of the report(s). This information is stored for the aforementioned six (6) years or for as long as the sponsor requires, whichever is longer.

Should a PI/PD leave the University prior to the end of the retention period, they must forward legally compliant copies of program files to OSP during the PI/PD transfer process.

## **Subrecipient Monitoring**

- Created on 06/22/2023
- Last reviewed on 06/23/2025

### **Purpose & Scope**

Colorado Mesa University (CMU) is committed to ensuring the proper management and monitoring of subrecipient sponsored awards in accordance with federal with [Federal Uniform Guidance \(2 CFR Part 200\)](#). This policy outlines the procedures for subrecipient award management, monitoring, and compliance to safeguard the proper use of sponsored funds and fulfill our obligations as a recipient of sponsored dollars.

### **Definitions**

- *Subrecipient*: an entity that receives a subaward from CMU to carry out a portion of the scope of work under a sponsored award. Subrecipients are responsible for programmatic and financial management of their subaward.
- *Subaward*: a legally binding agreement used by CMU to transfer a portion of a sponsored award to a subrecipient to perform specific project-related activities.

### **Responsibilities**

#### ***Principal Investigator (PI)/Project Director (PD)***

- Identify the need for a subrecipient and assist in the selection process.
- Collaborate with the Office of Sponsored Programs (OSP) to initiate subrecipient agreements.
- Provide technical assistance, guidance, and oversight to subrecipients.
- Ensure subrecipients submit timely and accurate reports as required.

#### ***Office of Sponsored Programs (OSP)***

- Oversee the subrecipient selection and procurement process.
- Prepare subrecipient agreement in compliance with Federal Uniform Guidance.
- Monitor subrecipient financial and programmatic performance.
- Conduct risk assessments for subrecipients, as necessary.
- Ensure subrecipients comply with federal regulations.



## **Monitoring Procedures**

### ***Selection and Procurement***

- Perform risk assessment of potential subrecipients.
- Conduct a competitive selection process per CMU's purchasing and procurement policies and procedures.
- Negotiate subrecipient agreements in compliance with Federal Uniform Guidance.

### ***Financial Monitoring***

- Review subrecipient invoices and financial reports for accuracy and compliance.
- Ensure subrecipient expenditures are reasonable, allowable, and allocable.
- Verify cost-sharing, if applicable.

### ***Programmatic Monitoring***

- Review subrecipient progress reports to ensure project goals are met.
- Provide technical assistance and support as needed.
- Ensure subrecipients follow the scope of work.

### ***Reporting and Documentation***

- Maintain detailed records of all subrecipient transactions per the university's records retention policy.
- Retain all necessary documentation for audits and reporting requirements.

## **Corrective Actions**

In the event of subrecipient non-compliance, CMU shall take appropriate corrective action, which may include, but are not limited to:

- Withholding funds.
- Remediation plans to address non-compliance.
- Suspension or termination of the subrecipient agreement.



### **Travel on Sponsored Awards**

- Created on 05/31/2023
- Last reviewed on 06/24/2025

### **Purpose & Scope**

To outline the guidelines and procedures for travel conducted under sponsored awards administered by Colorado Mesa University (CMU). All travel expenses incurred must adhere to the principles and requirements outlined in the Federal Uniform Guidance, which governs the administration of federal grants and cooperative agreements.

This policy applies to all students, faculty, consultants, contractors, and other individuals who travel using sponsored award funds administered by CMU.

### **Policy**

#### ***Eligibility and Authorization***

- a. Travel must be necessary and directly related to the objectives of the sponsored award.
- b. Individuals must seek prior authorization for travel from the Principal Investigator, the Office of Sponsored Programs, and the appropriate Academic Department Head or supervisor in accordance with established internal procedures. The authorized personnel should ensure that the travel aligns with the terms and conditions of the project and complies with the cost principles set forth by Federal Uniform Guidance.

#### ***Reasonable and Allocable Expenses***

- a. All travel expenses must be reasonable, necessary, and allocable to the sponsored award. The expenses should adhere to the cost principles outlined in the [Federal Uniform Guidance \(2 CFR Part 200 Subpart E\)](#).
- b. Travelers must select the most economical and reasonable means of transportation, accommodation, and meals that meet the project's requirements.
- c. Travelers are responsible for making travel arrangements in a manner that maximizes cost effectiveness.

- d. Costs associated with personal travel extensions, non-project-related activities, entertainment, or expenses for family members or guests are not allowed unless specifically approved by the sponsor or granted in exceptional circumstances.

### ***Advances***

CMU may provide travel advances to eligible individuals as per its internal policies and available funding and requires final approval from both the Provost (f.k.a. Vice President of Academic Affairs) and the Director of Sponsored Programs. Travel advances should be minimized, and any unused portion must be promptly returned to the University.

### ***Documentation and Record-Keeping***

- a. Travelers are responsible for maintaining accurate and detailed records of their travel expenses, including receipts, invoices, boarding passes, and any other applicable documentation.
- b. All travel expenses must be documented and submitted in a timely manner according to the University's established procedures.
- c. In cases where original receipts are not available, travelers should provide a detailed explanation and submit acceptable alternative documentation, such as credit card statements, as per the University's policies.

### ***Reimbursement***

- a. Travelers must submit a preliminary travel expense report (TER) to the Post-Award Finance Specialist in the Office of Sponsored Programs (OSP) for approval prior to travel to ensure allowability and availability of funds.
- b. All travel expenses must meet the proper eligibility requirements set forth by the terms and conditions of the sponsored award and be properly documented in accordance with the Federal Uniform Guidance (2CFR Part 200 Subpart E).
- c. The University's Accounts Payable department will review and process reimbursement requests, in conjunction with the Office of Sponsored Programs. Both departments will ensure compliance with applicable regulations and sponsor requirements.

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***Reporting and Compliance***

- a. CMU will maintain appropriate records and documentation to demonstrate compliance with CMU policy 206 – records retention, or whichever is stricter.
- b. The University will cooperate with audits and reviews related to sponsored award travel, providing necessary documentation and information as requested.

***Non-Compliance***

- a. Non-compliance with this policy or any applicable sponsor requirements may result in the denial of reimbursement or potential disciplinary action.
- b. Individuals found to be in violation of this policy may be subject to corrective measures, including, but not limited to repayment of improperly expended funds, suspension, or termination of travel privileges, and may face further disciplinary actions in accordance with applicable University policies.