FORDHAM UNIVERSITY
THE JESUIT UNIVERSITY OF NEW YORK

External Awards Manual:
Pre- and Post-Award Procedures
Updated June 15, 2023

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Introduction

External awards come in many varieties: You may be applying to a Federal sponsor to support your scholarly research. You may receive a fellowship from a private foundation to spend time at another institution. You may run a program for students that is funded by a contract from New York City. The Office of Research supports all these endeavors. While we may refer to "grants" or "awards" throughout this manual, please be assured that these procedures also apply to contracts, subcontracts/subawards and fellowships/scholarships, regardless of purpose or size of award.

We have compiled this manual to assist faculty and staff with their external award activities. These guidelines are informed by the University Statutes and have been reviewed and approved by the Senior Vice President/Chief Academic Officer and the University Research Council. They are frequently updated when Fordham policies, State laws, or Federal regulations change – or because someone reading these guidelines notices that something is missing or unclear! So please always check our website for an updated version of this manual, and don't be afraid to give us feedback on the information we're providing you.

Research Administration Departments

The Office of Research
The Office of Research oversees the work of several other research units: Faculty Fellowships and Internal Grants, the Office of Sponsored Programs (OSP) and the Institutional Review Board (IRB). In addition to these units, The Office of Research also assists in the coordination of the Institutional Animal Care and Use Committee (IACUC), the Office of Research Integrity, and the Radiation Safety Program, and serves as the primary academic affairs liaison to the University Research Council. The Chief Research Officer/AVPAA serves as the Academic Affairs liaison to the Offices of Corporate and Foundation Relations in Development and University Relations (DAUR). (Office of Research website)

The Office of Sponsored Programs
The Office of Sponsored Programs (OSP) assists faculty and other university personnel in locating and securing funding for externally-funded projects. The individuals authorized to approve, sign and submit applications on behalf of the University ("Authorized Representatives")

are in OSP. OSP staff also review and can sign contracts, MOUs and other agreements, involving Fordham's Office of Legal Counsel whenever necessary.

The Office of Sponsored Programs is responsible for reviewing and approving all applications for external funding submitted by individual faculty or staff members, including fellowships that would be paid to the university and not the individual. The Office of Sponsored Programs must review all proposals for sponsored projects where Fordham will be involved in receiving or disbursing funds, or where Fordham must make a commitment of faculty time, facilities and/or other resources such as use of graduate students as research assistants. **If there is any question about whether your project does or does not involve Fordham University, please contact [your OSP representative](#) to discuss the details.**
Examples of such proposals include: grants from government agencies or foundations (including involvement as a Co-investigator); contracts or subcontracts/subawards; fellowships paid to Fordham; and research involving human subjects or animals performed at Fordham.

The Office of Sponsored Programs will:
- identify potential funding sources
- work with applicants to develop their ideas for projects and to help translate those ideas into proposals
- assist with budgets and compliance with university and sponsor regulations
- review and comment on the drafts of works-in-progress, provide advice about obtaining reviews, and help to facilitate the processing of applications within the university as well as with grantors
- frequently, submit grant proposals on behalf of the applicant (some proposals may be submitted directly by the faculty or staff member after review by OSP).

OSP will also assist in the post-award administrative grants management process on items not handled by the Office of Grants Accounting (see below). These duties may include:
- acceptance of notices of award or execution of contracts/subcontracts and subaward agreements;
- set up of grant budgets with the Office of Grants Accounting;
- issuance of subawards;
- facilitation of budget transfers, including obtaining pre-approval from sponsors when required;
- review and submission of annual progress (technical) reports;
- non-financial closeout procedures such as review and submission of final technical reports, invention reports, and the like.

The Office of Sponsored Programs also regularly updates and maintains the External Awards Manual: Pre- and Post-Award Procedures (this document).

Additional information about the Office of Sponsored Programs, including contact information, forms, and guidance may be found on OSP's website.

The University Research Council

The University Research Council (URC) is a standing Presidential Committee that seeks to "formulate University research policies and procedures" and report these initiatives to the University President   The Council seeks to create a supportive and enabling environment for research at Fordham. In the past the Council and the Office of Sponsored Programs task force have advocated reduced teaching loads and course buybacks to support grant writing, incentives for funded research, and other measures to create a higher profile for research at Fordham. Faculty members are encouraged to contact members of the URC with issues and concerns (link to URC website).

The University Research Compliance Council

The mission of the Fordham University Research Compliance Council (URCC) is to serve as an advisory resource and a platform for communication to ensure all areas of research compliance (including education and outreach to faculty, staff, and administration) are addressed at the highest standards (link to URCC website).

Affiliated Departments

Office of Institutional Giving (*formerly, Corporate and Foundation Relations*)

The Office of Institutional Giving (IG), in the Division of Development and University Relations (DAUR), supports Fordham University in achieving its education and research mission by raising funds from corporations and foundations. The Office of Institutional Giving works across Fordham's undergraduate colleges, graduate schools, and Law School to assist faculty and program directors in obtaining external support for projects that have been identified as University priorities. Grant funds from corporations and foundations enable research, fund special projects, meet capital needs, support curriculum development, and provide resources for community engagement and a variety of other initiatives.

As an office within DAUR, the Office of Institutional Giving raises money for scholarships and campaign priorities and also works closely with the Office of Sponsored Programs in seeking

competitive grants for faculty research and special projects. IG manages Fordham's relationship with corporations and foundations and serves as a clearinghouse for information on corporate and foundation grantmaking. Because many of these private funding sources are being actively cultivated, IG coordinates communication with all corporations and foundations. Faculty and program directors are required to contact IG prior to contacting or soliciting any corporation or foundation. Institutional Giving also monitors funding opportunities, and with the Office of Sponsored Programs, circulates requests for proposals (RFPs), funding announcements, and information on limited submission opportunities. ([link to IG website](#)).

The initial contact for any externally funded grants or fellowship awards should be the Office of Sponsored Programs, which will inform IG and refer grant-seekers to IG staff as appropriate.

Grants Accounting

The Office of Grants Accounting (part of the Controller's Office) assists faculty in managing awarded grants by creating internal spending accounts, performing quarterly monitoring of financial activity in Banner Finance (or more frequently when dictated by reporting requirements), obtaining grant payments from sponsors, and creating and submitting financial reports.

Institutional Biosafety Committee

The Institutional Biosafety Committee (IBC), reviews, approves and provides surveillance of all research protocols involving the use of biohazardous materials including recombinant DNA, agents infectious to humans, animals or plants, and other genetically altered organisms and agents (website [here](#)).

Institutional Review Board

The Institutional Review Board (IRB) at Fordham University works with researchers in the Fordham community to assure that standards are met for the conduct of research with human subjects. All research conducted by members of the Fordham community involving human subjects is subject to review and approval by the IRB (website [here](#)).

Institutional Animal Care and Use Committee

The Institutional Animal Care and Use Committee (IACUC) works with researchers in the Fordham community to assure that standards are met for the conduct of research with vertebrate animals and to oversee and evaluate all aspects of the institution's laboratory animal care and use.

External Funding Opportunities

Who is eligible to apply for funding?

Fordham University expects the Principal Investigator or Project Director (PI/PD) of an award, subaward or contract to have the expertise to successfully complete the project. The PI is responsible for the ethical conduct of the project and the integrity of the data procured; in addition, the PI must assure that the project budget is spent in an allowable and allocable manner, be responsible for the supervision and training of any students or post-doctoral researchers on the project and fulfill any and all compliance requirements. The PI is acting on behalf of Fordham University, the named contractual entity on all external funding received through the university, and the university depends upon the PI to take this responsibility seriously.

Full time faculty members are eligible to apply for external grant funding, as are full time research scientists. Applications proposed by part time faculty (such as adjuncts), full time instructional staff (such as lecturers), administrative personnel, and visiting professors are considered on a case-by-case basis. Visiting scholars proposing to apply for grants through Fordham University must do so in collaboration with an appointed faculty member who would also be responsible for the oversight and reporting required by the project. Postdoctoral researchers vary by appointment: those with a Research Associate or comparable title may serve as PIs; those with a Research Fellow title are on a case-by-case basis. Graduate students are not eligible for PI status but may apply for fellowships and other sponsored projects with the understanding that it is under the direction and supervision of their faculty mentor, who will serve as the PI at Fordham. (Note: Please contact [your OSP representative](#) if your appointment/title is not covered in the above.)

In all circumstances the proposed project and the proposed personnel must be approved by the Departmental Chair and Dean or VP/AVP, depending on the structure of your area, through use of the [Notice of Intent to Submit (NITS) form](#).

Searching for Funding

One of the functions of the Office of Sponsored Programs is to help faculty members search for external funding opportunities. The Office of Sponsored Programs has access to resources that help facilitate this process. It is recommended that faculty members contact OSP staff and discuss their interests. Familiarity with faculty and their projects will increase the opportunity for

OSP staff to be proactive in identifying possible funding sources. A number of useful websites for finding funding opportunities may be found on the How To Find Funding webpage, including two subscription-based grant databases, Grant Forward and Foundation Directory Online. Information on how to access these databases can be found on that website.

While investigators are encouraged to search for funding opportunities independently, it is recommended that they meet with their OSP staff to discuss all of the opportunities available.

Fordham is not eligible for all available funding opportunities: we cannot apply for grants to the NSF's Primarily Undergraduate Institutions (PUIs) programs as we award too many doctorates in fields that the NSF supports. However, we are considered "undergraduate-focused" by the NIH as we award more undergraduate than graduate degrees. Additionally, we are not currently eligible for any federal Hispanic- or Minority-Serving Institution funding; similarly neither may we apply to those grants deemed Title III or Title V from the US Department of Education, nor is New York currently considered an IDEA state by the NIH. Fordham also cannot apply for NSF ESPCoR funding as New York State receives too large a percentage of NSF's total budget to be eligible.

Fordham's Development and University Relations (DAUR) occasionally uses crowdfunding sites for specific gift campaigns, but as a general procedure **neither OSP nor DAUR may accept crowdfunded monies as either grants or gifts**.

Sometimes it can be difficult to determine, when you're reviewing a request for proposals or a funding opportunity from a private funder, whether the award would be considered a gift or a grant. A number of private funders use the word "grant" as a catch-all but at Fordham, we use a number of specific determinants to indicate to us whether the award would be (or is) a grant, e.g., is there a specific time period within which to use the funding? Will you need to submit detailed technical and financial reports to the funder? What happens to unexpended funds, can you keep those or do you have to give them back? Please see this website: Grant vs. Gift Determination to help guide you. A gift will require the management of the Development office (DAUR) while a grant will be housed in the Office of Sponsored Programs and the Grants Accounting Office.

Proposal Development
The methods for crafting a proposal will vary from sponsor to sponsor. Foundations, state agencies, and even federal sponsors do not necessarily have uniform requirements for preparing a proposal. The Office of Sponsored Programs will help you develop your proposal to conform with each sponsor's unique guidelines. In addition to this, you can find general information on developing proposals here under "Grant Writing Tips".

Initiating a Proposal

Once a faculty or staff member becomes aware of the desire to submit a proposal, s/he should:

1. Contact the [appropriate OSP staff](#). They can assist faculty members by:
   - Helping to develop project budgets
   - Providing institutional information and documents
   - reviewing the proposal to ensure that it meets both Fordham University and sponsor guidelines
   - Suggesting changes, as needed, in order to increase the likelihood of success
   - Providing official approvals and signatures
   - Physical or electronic submissions

2. Complete a "Notice of Intent to Submit" (NITS) form (link here), and have it approved by the Departmental Chairperson (if applicable) and by the Dean of his/her school. For those outside of the academic units, an area VP would be most appropriate. The NITS form is to be submitted via email to the approvers 20 working days before an expected deadline, along with an abstract of the proposed project and a draft budget.

   The NITS form informs OSP staff of upcoming deadlines and provides the information needed to research sponsor guidelines. Department approval indicates that the proposed project has the support of the investigator's department. This support might include physical space (e.g., labs or offices for grant staff), course buy-outs, student support, etc. The NITS also provides Dean's approval of, for example, course buy-outs or cost sharing. If the university is not receiving full indirect costs (see here), Dean's approval of the reduction of indirect costs must be noted on the NITS form. In addition, if GSAS graduate students are included in the project, their compensation will also be reviewed by the A&S Deans office.

   Note that Page 2 of the NITS is a Significant Financial Interest Initial Disclosure Form. This must be filled out and signed by all Key Personnel on the proposal. Please see the **Approvals, Training and Disclosures Related to Grant Funding** section below for more information on Fordham's financial conflict of interest policy.

   In the circumstance that a proposal involves investigators/resources from more than one department or school, each departmental Chair/Dean must be aware of the proposed project and approve the NITS form.

Special Instructions for Letters of Intent and Pre-Proposals: If there is a budget associated with the LOI or pre-proposal, a NITS form must be filled out at the time of submission of either. (This does not include "dummy" budget numbers of $1 or $2 required by some sponsors.) If there is no budget, you may wait to fill out the NITS form until you submit the associated full proposal.

Please note that the above instructions pertain to fellowship proposals as well, if the fellowship will be paid to Fordham rather than to the individual. Fellowships are treated as grant awards. Any items on the NITS form that do not pertain to your fellowship application may be skipped.

Institutional Information and Boilerplates

The Office of Sponsored Programs maintains a repository of documents and information that is typically requested as part of a grant or fellowship application. General information such as our tax identification number and our designation as a nonprofit institution (501(c)(3) status) may be found on the Institutional Information page (you will need to log in to access this). When required by a funding agency for a proposal, copies of our federal 990 information tax filings and audited financial reports can be obtained from OSP staff. Boilerplate language for use in Facilities & Resources sections can be found on the Sponsored Programs Guidance page under "Boilerplates and Information about Fordham University".

There are many instances when a grant proposal will require statistical information about Fordham such as the number of graduates from a certain program, the percentage of students from disadvantaged backgrounds or the breakdown of full-time faculty by minority status, for some examples. The Office of Institutional Research (OIR) provides this kind of information. Much of what is needed for typical proposals can be found in the Fordham Fact Book, which is updated frequently. If the information needed cannot be found in the Fact Book, you must contact OIR well in advance of the proposal deadline with your custom report request. Due to the small size of the OIR office and the large number of faculty and administrative staff that use their services, their resources are limited. A last minute request may not be able to be accommodated, so please plan ahead. **If you have a current request and have decided not to submit the proposal, please have the courtesy of letting the OIR know that.** Those people that do need custom reports from OIR should check the appropriate box on the Notice of Intent to Submit form and OSP will let OIR to expect your request.

Budgeting

An initial draft budget should be created by the investigator/department and submitted with the NITS form – your OSP contact will be happy to provide guidance on creating this. The budget will help the Departmental Chair, Dean or area VP understand what the investigator's expected financial needs would be. As the NITS form is circulated for approval, it is possible that recommendations will be made for changes in the budget to ensure that all expected costs are properly budgeted for. As a final step, the Office of Sponsored Programs will ensure that the correct salary, benefits and indirect costs are calculated. PIs should not make any commitments to research partners about the budget until the NITS form is approved.

All budgeting prepared for a grant proposal must take both the Office of Management and Budget's [Uniform Guidance](#) and the award sponsor's guidelines into consideration, ensuring that all the costs are allowable, allocable and reasonable (please see Appendix D for more information on what these terms mean). Keep in mind that any unallowable costs may not be charged to a grant account. Identification of unallowable costs begins with the PI/PD of the award or Budget Manager, if the Budget Manager is someone other than the PI. If you are unclear on whether a charge to an award is unallowable, please contact Grants Accounting (grantsaccoutingoffice@fordham.edu) or your [contact at OSP](#). Any expenses that are determined by OSP or the Grants Accounting office to be unallowable on your award will be removed, and an alternate source of funding (non-grant) will be required to absorb the cost. Please see Appendix D for Fordham University's Reference Guide for Allowable Costs. Your OSP contact will assist with checking for any unallowable costs on your proposal budget to head off these issues from the very start.

Budgets are typically divided into two broad categories: Direct Costs, and Facilities and Administration (F&A) or Indirect Costs. Direct costs are those that can be directly attributed to the research project (project salaries, materials, travel, etc.). Indirect costs are those that are incurred by the university because of our research endeavors, but cannot be directly attributed to one sole research project (rent, utilities, security and janitorial services, administrative support, shared general office supplies, etc.). A fellowship application will likely be much simpler in terms of the budget, which is normally set at a flat amount, for salary only, and is unlikely to include indirect costs.

While this is not an all-inclusive list, costs that you may need to include in your grant budget

could include:

Salaries for Faculty Members

Whenever possible, requests for salary support from a grant should be directly proportioned to the percentage of effort/amount of time being dedicated to the project. Whether the salary is being requested as a course buy-out, as summer salary, or in rare cases salary supplementation, it should reflect the true salary cost of a faculty member's time. Some sponsors do not allow this, such as the NSF, which limits investigator salary (without a very strong justification to the contrary) to two months, normally taken in the summer, and the NIH, which uses a salary cap.

Please note that **Fordham faculty cannot serve in a consultant/independent contractor role** and be paid with a check request through Accounts Payable rather than being paid through the payroll system. If you have a faculty member serving in a role such as a steering committee member or a speaker, please discuss how to properly compensate them with your OSP contact.

Fordham applies the following guidelines regardless of the source of funding for research and sponsored projects (university funding, federal funding, non-federal funding) and with particular consideration to the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (commonly called "Uniform Guidance").

1. Academic Year Salaries

a. Course buy-outs: Course buy-outs allow an investigator to reduce his or her course-load for the academic year in order to dedicate him/herself to the research or sponsored activities set forth in a proposal. Coordinating with the Department Chair or unit head, investigators may propose to "buy-out" a course that s/he would be teaching during the academic year by proposing that an alternate source of funding available to the investigator (typically grants, contracts, or other external funding to Fordham) pay for the investigator's time so that their university effort can be spent working on research or other sponsored activities in lieu of normal teaching/instructional duties. Each course buy-out should be calculated at 1/8 of the investigator's Institutional Base Salary. Please note that any course buy-out must be approved in advance by the Chair/unit head and the Dean/area VP (as applicable) and must be consistent with all terms of the applicable funding instrument. It is Fordham policy not to allow faculty to reduce their teaching load to zero in any semester, except under rare circumstances and with approval by the Provost.

b. Salary Supplementation or "Overload": In general, Fordham full-time faculty and staff may not receive additional income (i.e., income beyond Institutional Base Salary) for work performed on research and sponsored projects during a period of full-time employment. Extra compensation may be provided for additional services only when the intended activity is clearly outside the normal workload of the individual – i.e., services above and beyond an employee's University appointment and associated Institutional Base Salary – and in response to a special or urgent need that can best be satisfied by the employee as determined by the Department Chair or unit head.

Federal sponsor policies preclude the University from charging extra compensation payments (i.e., compensation in excess of Institutional Base Salary) to federal awards absent specific circumstances set forth in the OMB Uniform Guidance section on Extra Service Pay (2 CFR 200.430).

Where consistent with the foregoing guidance and all applicable regulation and sponsor policy, faculty investigators may request up to 20% of their Institutional Base Salary (or 1.8 academic year months) as extra compensation during the 9-month academic year.

OSP must carefully review an investigator's effort commitments to confirm that they are reasonable whenever extra compensation is proposed for an individual. Extra compensation for activities that are charged to sponsored awards must comply with all applicable effort commitment and reporting requirements.

It is Fordham's policy to comply with all sponsor policies on extra compensation payments, and such extra compensation should be rare and on an exception basis. Please work closely with your OSP representative to properly address any prospective extra compensation arrangements.

c. Salary Reimbursement or "Salary Savings": If a grant requires and compensates the PI for time beyond that which can be provided by Fordham, e.g., beyond the combination of a course buy-out, 20% salary supplementation and summer pay (see below), then salary should be budgeted to reimburse the university. The NIH K awards are an example of these, where the investigator is required to dedicate 75% effort each year of the grant.

d. Payment for teaching additional classes, beyond the normal course load: Even when written into an awarded grant, teaching an additional class for compensation must be approved by the Dean of Faculty. Please use the "Application for Approval of Additional Teaching for Faculty",

commonly known as the Overload Form, found here. Approval must be secured before the class is taught. Compensation must be in line with current adjunct faculty rates.

2. Summer Salaries
   If the research project will occur during the summer, faculty members may request up to 3 months of summer salary, as allowed by the granting agency. One month of summer is calculated by dividing the academic year base salary by nine. Note that while course buyouts are "all or nothing", summer salaries may be requested in smaller increments such as weeks or even days.

3. Special Instructions for Faculty Affected by the NIH Salary Cap
   As of January 12, 2023, the NIH salary cap (Federal Executive Level II) is $212,100 per calendar year, or $17,675/month. Fordham uses a 9-month academic year appointment, so any faculty member whose academic base salary is above $159,075 ($17,675 x 9) is subject to this cap. [Note: Administrative staff with 12-month appointments are also subject to this cap if their annual salary exceeds $212,100.]
   a. Affected faculty requesting course buy-outs in their NIH proposal budget should calculate each buy-out at 1/8th of $159,075, or $19,884.38, instead of 1/8th of their actual academic year salary as instructed in 1.a. above.
   b. Affected faculty requesting summer salary and/or salary supplementation must also use the NIH cap as the basis for calculation:
      i. summer salary at $17,675/month;
     ii. supplementation at a max of 20% of $159,075, or $31,815 (rare, see 1.b. above).
   [Note: many budget forms force numbers to whole-dollar amounts, so expect some rounding.]

Salaries for Staff and Hourly Employees

- If a staff member has a **full time** or **part time** (not hourly) appointment, they are subject to New York State overtime laws. In order to be exempt from receiving overtime, as of

January 1, 2019, their pay must be based on a minimum annual salary of $58,500. Fordham's work week is 35 hours; should an employee not earning the minimum work more than 35 hours in a week, they will receive additional pay at regular time up to 40 hours. Any portion of an hour over 40 will result in an overtime pay rate of time-and-a-half. Because it can sometimes be difficult to predict the amount of time research staff may spend on a project per week, and grant budgets do not increase to absorb overtime pay, you should consult with your OSP contact and HR staff in order to determine the best way to staff your project.

- In the event that **existing Fordham staff** (already having permanent employment at Fordham University) will be participating in a research project, the investigator must estimate the percentage of that staff member's time that will be dedicated to the project. The corresponding percentage of the staff member's salary, along with the fringe benefits (if the indirect cost rate allowed is less than our negotiated rate, which includes benefits), should be calculated as part of the grant's personnel expenses. Compensation for staff members cannot be budgeted as consulting, but must be budgeted as salary. Supervisor's approval (if the investigator is not the supervisor) must be obtained for their participation in the grant.

- In the event that hiring **a new staff member** would be required for the research project, the grant must include the total cost of that person's salary -- and his/her fringe benefits if the indirect cost rate is less than our negotiated rate, which includes benefits.

- **Part time employees** are usually defined as those working up to 19 hours per week. Hourly rates can vary based on education/expertise level -- note that minimum wage is $15/hour in NYC -- but if the worker is considered a part time administrator (as opposed to an hourly worker), they are subject to the New York State minimum as described above. This minimum amount applies to any number of hours per week up to 19; i.e., if someone is "part time" and working 10 hours a week, their pay still must be based on the minimum annual salary to be exempt.

- If your grant budget does not allow for this minimum amount, and/or your worker is employed for a small number of hours per week, then you can hire them as a **non-exempt hourly employee.** This means they get paid *by the hour* – should they work more than 40 hours in a week, this category of worker will still be eligible for overtime pay at time-and-a-half.

- **Temporary employees**, by contrast, may work full time hours but for a limit of 3 months.

- Note that Fordham usually does not offer health benefits to part time, hourly or temporary staff. However, if a part time or hourly worker accrues more hours, or a temporary worker's tenure is extended beyond 3 months, Fordham may be required to offer them health insurance. If your sponsor does not allow our negotiated-rate indirect costs (which include all fringe benefits) this could affect your budget.

- As with Fordham faculty, Fordham staff cannot serve in a consultant/independent contractor role and be paid with a check through Accounts Payable – they must be paid as an employee through the Payroll system. Please discuss with your OSP contact how to budget this sort of 'consultant' role for an existing faculty or staff.

Hourly Student Workers and Graduate Research Assistants

Payment of hourly undergrad or graduate student workers (less than 18 hours a week) is usually allowable. Hourly rates can vary from school to school, and even between departments in the same school. It is best to contact your department administrator or chair to request the current rates in use in your department or school to ensure you are offering a competitive rate. Note that minimum wage increased to $15/hour in 2019. At the bottom of the GSAS Stipends and Scholarships page there are suggested rates for Masters and Doctoral students provided by the Grad School of Arts & Sciences. Hourly students do not receive fringe benefits. If the student you want to hire is a full-time student at Fordham, then no background screening will be required; however, if they are part-time, then it will be, and that can add a few days to the hiring process. Departments and schools define "part-time student" differently, so check with your area's administrative folks to check if your job candidate is a full or part-time student.

Whenever possible, inclusion of Graduate Research Assistants (GRAs) is much preferred by the University and highly encouraged. Participation in research projects allow GRAs to gain valuable experience, allow investigators to mentor students, and promotes the expansion of research at Fordham. A full research assistantship package included in a proposal budget must consist of an academic year stipend (based on a maximum 18 hours workweek), and in lieu of fringe benefits, a 30% tuition scholarship based on the number of credits the student will take, and a health fee subsidy (the tuition and health fees are included as "other-than-personnel costs" on grant budgets). The majority of graduate student research assistants can work no

more than about two days/week (maximum of 18 hours) with the exception of advanced PhDs -- if an advanced PhD (post classwork) is not receiving financial aid from Fordham, they may be eligible to work up to 35 hours/week. However, this will require hiring the student as a full-time employee, with benefits, at a competitive salary. Stipends for departments other than Biological Sciences are for 10 months; if you need a student to work during the summer, you may provide them with a summer stipend for up to 24 hours/week for a max of 10 weeks. Please contact the Office of Sponsored Programs for the most recent stipend, health fee and tuition rates.

How do I decide if I should hire staff or use a consultant?

Consultants are also known as independent contractors, and it's the word "independent" that can help you make this decision. A consultant is someone with expertise in a particular field or function who provides their service for a fee to the public, not just to you. You may need them to do a bunch of tasks, but even though you're asking them to complete X, Y and Z, you're not telling them when and where to do it – although you've given them a deadline, they're going to complete the job on their own time. You're not expecting them to be available to you from 9 to 5 each day, and you may not ever see them face-to-face during the project, depending on where they are located. Their work for you implies no on-going relationship with Fordham. And they've usually already got all the equipment, hardware or software necessary to do this job, since they regularly do it for other people, too.

On the other hand, a staff member you hire is someone you expect to be available during certain times; you are probably providing the space for them to physically be on campus or the equipment they need for field work; they've been hired to do this job just for you, and for Fordham; and you'll be providing a lot more oversight on their work -- telling them step-by-step instructions, asking for periodic updates, requiring daily deliverables, etc.

Another consideration may be cost: The IRS looks carefully at examples of consultants being paid what looks to be a full-time salary amount, because they want to make sure the business hiring this person as a consultant instead of an employee isn't doing so just to avoid paying payroll taxes. So while there is not usually a hard limit on consulting fees, paying a consultant six figures, for example, may raise some eyebrows, maybe even from the grant sponsor! They may wonder, why isn't this person just being hired as a staff member? And Fordham may ask you that question too.

Fringe Benefits

Fordham University has a negotiated Indirect Cost or Facilities & Administrative (F&A) rate (see below) with federal sponsors. Fringe benefits (health insurance, 403B contributions, tuition benefits) are included as part of our F&A rate agreement when the sponsor allows us to charge our full negotiated rate.

In the circumstance that the sponsor does not allow us to charge our full negotiated rate, we must budget fringe benefits as part of the Direct Costs. Fringe benefits are calculated as a percentage of salaries and wages. The rate is dependent on the nature of the employee's status: If working up to 19 hours/week, the fringe charged will be the minimum -- the required payroll taxes any business in New York City must pay (FICA and unemployment insurance for examples). Between 20 and 24 hours per week, on top of the required payroll taxes, the university offers the employee the opportunity to contribute to one of our 403B programs (although this is not matched by the university) and if accepted, a slightly higher fringe benefit rate will be charged. If working 25 hours or more, then full fringe benefits will be charged.

The most current fringe benefits can be found at the bottom of the Institutional information page under "Documents You May Need" (you will need to login to access this page).

Instructions for hiring personnel and for processing salary paperwork after an award can be found in the "Grants Management" section of this manual.

Other-than-Personnel Costs

When allowable by the sponsor, investigators should budget for any expenses that they would incur in the course of the project, such as:

- Domestic and international travel expenses -- when using Federal funding for travel, most sponsors require you to use the government's per diem rates and conform to the Fly America act (use of domestic carriers). Information on both can be found on OSP's Sponsored Programs Guidance page.
- Office or laboratory supplies and materials; computer hardware or software, supplies and peripherals. Check IT's software master list to make sure we don't already have a license for what you need.
- Usage fees -- for laboratory use, library access, etc.
- Capital equipment -- "capital equipment" or just "equipment" is defined by the Federal

government as units costing $5000 or more with a lifespan of at least one year.

- Participant costs – some sponsors have a specific definition of "participant", such as the National Science Foundation. A participant is someone who is participating in your project for their own benefit (training, education, etc.) and is not performing any service for which you are compensating them. A speaker at a conference, for example, is not a participant, and would likely be classified as a consultant instead.

- Human subject costs – special consideration should be taken when deciding how much to compensate a human subject for their time in your study. Keep in mind things like: the task or tasks they are asked to do, the duration of the task(s), the minimum wage amount in their area, whether the task is of higher or lower risk of physical or emotion discomfort, etc. Paying any human subject $600 or more in a calendar year will trigger a 1099 Tax Form. There may also be additional considerations if the human subjects are being paid in another country such as the possibility of burdensome wire transfer fees and the possible risks of taking large amounts of cash overseas to pay foreign citizens. Please consult with the Institutional Review Board (IRB) and/or your OSP contact with questions.

- Publication expenses

- Advertising fees

- Tuition and health fees for Graduate Research Assistants

- Consultants -- Note: Consultants cannot be Fordham employees; they must be independent contractors (see Independent Contractor Questionnaire). If you want to include a Fordham employee (which includes faculty, staff and students) in an advisory role, they must be included in the personnel section (usually under "technical" or "other" personnel).

Facilities & Administration Costs (aka "Indirect Costs" or "Overhead")

Facilities & Administration Costs (F&A) are those expenses that are generated as a result of research activities, but cannot be directly attributed to one research project. Examples of these costs include the cost of maintaining academic and research buildings, library resources, utility expenses, security and administrative personnel salaries, and general, shared office supplies such as notebooks, pens and toner. (Here is an explanation of indirect cost using a chicken sandwich as the example: https://youtu.be/wOVIiajSxZk.)

Fordham University has a federally-negotiated rate agreement which should be applied

whenever allowed by the sponsor. The most recent rate agreement can be found at the bottom of the Institutional Information page. Our negotiated rates, whether on-campus or off-campus, are assessed only on the salaries and wages of Fordham personnel. In addition to the cost categories provided above, Fordham's rate also includes our fringe benefits (items such as health insurance, retirement, tuition benefits, unemployment insurance, FICA and other required taxes). Fringe is expended in tandem with salary expenses, based on the real costs incurred by personnel on the grant.

When the federally negotiated rate is <u>not</u> allowed by a granting agency, fringe must be budgeted directly, and the maximum indirect cost rate allowed by the grantor must be assessed on the total direct costs (including fringe benefits), not just on our personnel costs. Any request to ask for less than the maximum allowable indirect cost rate in a proposal budget must be strongly justified, and approved by a Dean as part of the Notice of Intent to Submit (NITS) form process. No requests to waive indirect costs entirely will be honored without either 1) documentation from the grant sponsor stating they do not allow indirect costs/overhead, or 2) evidence that while allowable, a request for indirect costs will jeopardize the proposal.

Cost Sharing
On occasion, a sponsor will require or strongly encourage that universities "cost share" a portion of the expenses for a research project. Cost sharing can also be referred to as a "matching" requirement, or an "institutional contribution". Fordham researchers are discouraged from providing cost share/match unless it is either required or "strongly encouraged" (or similar language) by the funding sponsor.

Cost sharing results in a financial commitment being made by Fordham University, therefore, any cost sharing requirements MUST be reviewed and approved by the Departmental Chair and the Dean. The preliminary budget for cost share must be included in the NITS budget. The Cost Share Expense form, found [here](), should be used to plan out and submit the cost share budget at the proposal stage, and must be reviewed and approved by the Chair and Dean; this form will also be used to report cost share expenditures during your grant project, should your proposal be awarded. **The person responsible for managing the cost share portion of the grant budget must be identified at the NITS approval stage.** This may be the Principal Investigator or Project Director (PI/PD) themselves, and could also be a departmental administrator or similar.

Gap Funding

Sometimes the only way that a faculty member can accept a fellowship is if s/he has time off from teaching, but what if the award will not provide enough salary to allow for the entire leave time needed? In cases like these, Fordham may be able to "fill the gap". This is decided on a case-by-case basis and is subject to a few conditions, and therefore is not a guarantee. In cases where the gap funding does not bring a faculty member's compensation up to their full salary, the faculty member may elect to have the University make up the difference in exchange for subtracting credits from their "Faculty Fellowship Bank." Normally, this would be at a rate where each credit represents 1/14th of annual salary.

If you anticipate the need for gap funding, please contact your Chair (or area Dean, where appropriate) to initiate the process. A link to the procedures, and important eligibility criteria, may be found here: University Gap Funding Procedures.

Entering into Subcontract/Subaward Agreements

Subcontracts or Subawards are legally-binding agreements that are entered into between institutions for the purpose of establishing a collaborative relationship under a research project. Typically there is a "prime" institution (also known as the "pass-through entity"), which is responsible for the submission of a proposal, the design and oversight of the project, and the reporting requirements. The "subrecipient" institution completes a portion of the activities under the project as agreed to in the proposal, but does not receiving the funding directly from the sponsor.

If a faculty member wishes to collaborate with a colleague at another institution s/he should bring this to the attention of OSP staff at the time that the proposal is being prepared. OSP staff in turn will communicate with the appropriate counterpart at the collaborating institution to determine if a subcontract is appropriate. Please see Appendix G for detailed information on the Subrecipient Process here at Fordham.

In 2014, the Federal Office of Management and Budget (OMB) put into effect the Uniform Guidance, which is an omnibus guidance circular that consolidated and streamlined the various circulars previously used by different types of institutions. As a result there are now more stringent rules about subawardees to control risk to universities and protect federal funds. Fordham uses these guidelines across the board, regardless of the source of funding, for

consistency. Any potential subawardee will be subject to a stringent review process prior to issuing a subaward as well as monitoring during the subaward project period, including the review of performance reports by the Fordham PI before subawardee invoices can be processed by Accounts Payable. In extreme cases the Fordham PI may be required to make a site visit to the subawardee. Please see Appendix G for more information on the Subrecipient Process at Fordham.

Subawardee? Or Vendor?

There is a difference between a ***subawardee*** and a ***vendor***, and some questions should be asked about what is expected from the agreement with the other party before a decision is made about which option to choose. A vendor contract is a Procurement agreement – in other words, it's a purchase of services or products unlikely to be subject to the terms and conditions of the award – whereas a subaward or subcontract is a Sponsored Programs agreement.

Some questions to ask yourself:

- Do you consider the other party to be an essential part of the project, i.e., key personnel, with input into how the project proceeds?
- Will you need to depend on the other party's completion of programmatic and/or financial reports in order to do your own reporting to the grant sponsor?
- Does the other party expect to publish in journals and present at conferences about the results of the project?
- Was the other party chosen because of the unique expertise and knowledge they bring to the project?

If you answer "yes" to these questions, a **subaward agreement** would likely be appropriate.

In contrast:

- Is the other party providing goods or services towards the project as part of its normal business practice and has no say into how the project proceeds -- are you simply providing them with instructions and expect them to be followed?
- Does the other party provide these same goods or services for others?
- Does the other party operate in a competitive environment, e.g., were they chosen because they provided the lowest bid or quote?

If you answer "yes" to these questions, then a **vendor contract** would likely be appropriate.

Should the institutions be in agreement that a subaward or subcontract is appropriate, the

collaborating institution would supply Fordham's OSP office with a detailed budget and narrative, a description of the work to be performed, and a signed "[Letter of Intent to Enter into a Consortium](#)" form, which may be found here. Fordham University is a member of the Federal Demonstration Partnership (FDP) [Expanded Clearinghouse](#). If Fordham is proposing to enter into a subaward with another Clearinghouse member, then the "[Letter of Intent to Enter into a Consortium – FDP Expanded Clearinghouse Member](#)", should be used instead.

If a Fordham faculty member wishes to collaborate with another institution on a proposal where that other institution would be the Prime, the proposal must still go through the approval processes (NITS completion, OSP review and submission) since the Fordham faculty is still considered the Principal Investigator for the funding that would come to Fordham.

If a vendor contract, the documentation that goes through Procurement or Selective Sourcing (Limited Purchase Order, Purchase Requisition, etc.) serves as the agreement between the vendor and Fordham University.

Major Equipment and Space Requests

Projects that propose to alter existing space, that require acquisition of space that is not currently assigned to the faculty member(s), or that would require the acquisition of major equipment (defined as costing $5000 or more, with a lifespan of at least one year) must receive explicit approval for these activities on the NITS form. In those circumstances, the investigator must include a detailed description of the requested space acquisition, space alteration, or equipment acquisition.

Such requests are typically associated with long-term costs which must be calculated and approved before an application is submitted. Estimation of costs often requires an initial plan from an architect or engineer. It is recommended that such projects be brought to the attention of OSP and The Office of Research four to six months in advance of the application deadline to ensure enough time for review and approvals.

While major computer equipment is often small enough that additional space will not be needed, if a larger piece such as a server is requested faculty must work with IT to determine where it will be housed.

Submission Procedures

Deadlines

The Notice of intent form is to be submitted 20 working days before an expected deadline, with an abstract of the proposed research and a draft budget. The final proposal should be submitted as early in the process as possible, but no later than 7 working days before the deadline.

Proposals that include subcontract/subaward agreements, require approvals from other institutions, or require approvals for space or major equipment acquisitions should be submitted as early in the process as possible to ensure that the necessary approvals can be obtained before the deadline.

University Review and Approval

Provided that draft proposals are submitted within the 20 days internal deadline timeframe, Office of Sponsored Programs will review proposals for adherence to sponsor guidelines (formatting, inclusion of all required forms), general spelling and grammar, consistency in the proposed research activities, and budget accuracy and soundness. Should OSP staff find items that s/he believes should be modified, s/he will notify the faculty member of any recommended changes. The faculty member is at liberty to accept or reject proposed changes to the proposal.

Each proposal submitted by a faculty member must be reviewed and approved (signed) by the Office of Sponsored Programs. The President and Senior Vice President/Chief Academic Officer have given OSP the responsibility to reserve the right to withhold an application, particularly for budgetary or compliance issues.

Limited Submission Proposals

There are circumstances where a funding opportunity will limit the number of applications that an institution may submit (for example, the NEH summer stipend program or the Carpenter Foundation). When the Office of Sponsored Programs becomes aware of such opportunities, they are listed online here and an all-faculty email is also sent.

An internal competition is held for these opportunities. The Office of Sponsored Programs will put together a review committee to determine the nominee(s) who may go forward with the competition. Typically, the internal competition deadline is one month prior to the sponsor's deadline. In the event that OSP becomes aware of a limited opportunity with insufficient time, this deadline may be shortened.

Submission Mechanics

Once the necessary approvals and sign-offs have been obtained, the Office of Sponsored Programs will copy and mail hard copies of proposals, or electronically submit proposals, in accordance with the sponsor's guidelines.

Incentives for Funded Research (Indirect Cost Return)

Fordham provides a financial incentive to faculty members with active research grants for the purpose of promoting our institutional research agenda and support. The incentive funds are to be used for maintaining staff and necessary resources during gaps of external funding, and for the completion of pilot work for future external funding applications. Receipt of funds is determined in accordance with the policies established by the University Research Council (link to policy). Please note that incentives are based on *actual indirect cost expenditures* per fiscal year, not *budgeted amounts*. (Ask your OSP contact for details about externally-funded projects which are not for research.) Note that these funds are <u>not</u> to be used to pay amounts above and beyond a faculty member's contracted institutional base salary.

Award Management

Research Compliance: Approvals, Training and Disclosures Related to Award Funding

Prior to award, sponsors will require proof of any approvals and/or training necessary to the project. For example, the National Institutes of Health (NIH) will not send an award notice without proof of Institutional Review Board approval if the project involves the use of human subjects. Even if an award notice is issued, Fordham will not allow activity on a grant account if there are outstanding approvals or trainings required by Fordham. Please see the below for guidance.

Biohazardous Materials and Select Agents

The use of biohazardous materials and select agents must be closely regulated to ensure the safety of all Fordham University members. Use of such materials must also be protected to prevent inappropriate usage (including disposal). A list of select agents may be found here. For additional information including the acquisition, maintenance and disposal of these materials,

please contact [Dr. Craig L. Frank](#).

Clinical Trials

All clinical trial studies must be registered on a publicly-accessible website. This requirement dates back to 1997 when the first law was put in place requiring that the National Institutes of Health create a public information resource on clinical trials regulated by the FDA; it has since been expanded via numerous laws and guiding principles to include all clinical trials funded by both private and public funds and to include not just a registration of the trials but reporting on the results and any adverse conditions encountered. The purpose of this is to avoid duplicate trials, especially those with negative results or that cause adverse conditions in participants, and to establish trust with clinical trial participants and potential participants that information from human participation in clinical trials is being put to maximum use to further knowledge about their individual conditions. In order to register your clinical trial, go to the ClinicalTrials.gov Protocol Registration and Results System (PRS) at https://register.clinicaltrials.gov/. Note that the Organization name is 'FordhamU', not just 'Fordham'.

Export Control

Export control laws exist to make sure that sensitive materials, software and equipment, weapons, and funding do not to end up in the wrong hands for reasons of foreign policy and national security. "Export" in this case can refer not just to physically carrying, for example, encrypted software to an embargoed country, but also allowing a postdoc from an embargoed country to view sensitive materials here on the Fordham campus. While these laws do provide exclusions for "fundamental research", the criteria under which the exclusions apply are narrowly defined and it can be unclear in some cases whether an activity or item falls under these laws and therefore requires an export license. The Department of State has provided a helpful [overview](#) as well as a compilation of [red flags and watch lists](#). It is best to contact your OSP representative if you are unsure whether a proposed activity could fall under export control laws; for guidance on bringing international visitors to Fordham, regardless of whether they'd be connected to an external award or not, please see the Office of International Services [website](#). For all activities, connected to an external award or not, that involve foreign countries (e.g., travel, transmission of information, carrying or mailing technology to a foreign destination), please review the questionnaire on the [Export Controls Guidance](#) page.

Human Subjects

Any and all research conducted by any member of the Fordham University Community (including faculty, visiting and adjunct professors, staff, and students) that involve human subjects must be reviewed and approved by the Institutional Review Board (IRB). Even if the investigator believes that the research is exempt from approval requirements, it is the IRB's responsibility to designate whether a project is exempt or not. Detailed information including IRB guidelines and procedures, schedule of meetings, and forms can be found here. Effective January 25, 2018, the National Institutes of Health has revised their definition of *clinical trial* and some projects involving human subjects which previously were not considered clinical trials may now be. Please see the NIH's clinical trials decision tree.

Financial Conflict of Interest in Research Disclosure

In 2011, the Public Health Service (PHS), which comprises many federal funders that provide grant or contract funds to Fordham, decided to adopt a new, more stringent financial conflict of interest in research policy. The full policy and discussion points can be found here. Due to the fact that a growing number of non-Federal funders are also using the new PHS financial conflict of interest policies, Fordham University has opted to adopt these guidelines for all externally-funded projects regardless of the sponsor. Fordham's Office of Sponsored Programs and Office of Legal Counsel have developed a Policy on Financial Conflict of Interest in Externally-Sponsored Research. Additionally, a Disclosure Form has been developed.

One of the requirements of the new PHS policy is an education program, **which must be completed prior to expending any grant dollars**, and must be updated at least every four years. Fordham is using the Collaborative Institutional Training Initiative (CITI) Financial Conflict of Interest training module. Please follow these instructions to take the training.

Everyone defined as an Investigator as per University Policy must submit a disclosure form:
- Prior to the application for an externally-funded research project, along with the Notice of Intent to Submit (NITS) form;
- Within 30 days of the discovery or acquisition of a new significant financial interest associated with the research project;
- On an annual basis during the life of the research project (the best time is when the annual progress report is being submitted to the sponsor).

Inappropriate (or Undue) Foreign Influence

Federal funders, such as the National Science Foundation and National Institutes of Health, look very carefully at the time commitments of potential grantees to determine whether they feel there is enough time for a proposed grant project to be completed successfully and in a timely manner. This has always been the case; however, more recently there has been greater scrutiny surrounding not just the time committed to other projects, but also the type of commitment being reported. There has been great concern in recent years about non-US organizations or individuals "stealing" US research findings or output due to obligations that grants-active university personnel have entered into as individuals. An example would be something like the Thousand Talents recruitment program.

As a result of these concerns, the NIH, NSF and other federal awardees have put into place additional requirements on providing information regarding foreign support of research, including non-monetary support such as resources or in-kind, as well as declaration and documentation of any foreign appointments or employment, at the time of proposal submission, as part of annual progress reports, and **once such support or appointment/employment becomes effective**. The last requirement is especially important to the university, as any undisclosed support that is discovered by the university must be immediately shared by the Authorized Representative (in the Office of Sponsored Programs, that includes Director Wolff and Manager Rodriguez) with the federal awarding agency.

It is therefore imperative that PIs disclose in their other support/current and pending support documents all sources of support, monetary or non-monetary, as well as any foreign appointments or employment they may hold. Not doing so may: cause a federal agency to delay or rescind a particular award; result in fines to the university; result in civil or criminal procedures against a PI that hides such support.

Public Access Policies

Both the National Institutes of Health and the National Science Foundation have policies in place regarding the availability of publications that were made possible through their funding. Peer-reviewed publications must be made publicly available within a certain time frame; not doing so may delay further funding. Please see the NIH's policy here and the NSF's policy here for further details.

Purchasing on Federal Awards

Under the Office of Management & Budget's Uniform Guidance, the Procurement Standards dictate how to treat purchasing supplies and hiring vendors on grants and contracts from Federal sponsors. Everyone involved in such purchases needs to be familiar with the requirements, which have been incorporated into a brief training video available here: https://youtu.be/bpfb5J5QqPQ. Fordham's Strategic Sourcing office has developed a Grant Purchasing Checklist form which must accompany grant purchases exceeding $5000 – it can be found on the Fordham intranet portal, under the Finance section. Also available there is the Sole Source Justification form, which must be used for any purchase of $10,000 or more (above the federal micropurchase level) where competitive bidding is not used.

Responsible Conduct of Research

For certain Federal grants issued by the National Institutes of Health (NIH) and National Science Foundation (NSF), it is mandatory that undergraduate and graduate students and postdoctoral researchers be trained in the responsible conduct of research if they are being paid off of these grants. Training may include such topics as avoiding scientific misconduct and plagiarism, observing safety protocols, the ethical use of human subjects or tissues and proper care of laboratory animals. Fordham strongly encourages this training not just for those grants which require it, but for all research at the University. For more information please visit the OSP's Training in the Responsible Conduct of Research website.

Rigor and Reproducibility

One of the most important aspects of research is the ability to reproduce results or extend research findings, and unfortunately it can sometimes be difficult or impossible to do so (see Francis S. Collins and Lawrence A. Tabak's article in *Nature* regarding this issue). In the hopes of ameliorating some of the causes of this problem, as of January 25, 2016, all research and career applications to the National Institutes of Health must include information about biological variables as well as authentication of key biological and/or chemical resources if applicable. Anticipated to go into effect in 2017, the NIH will also require formal instruction in rigorous design and transparency for all individuals supported by institutional training grants (the T's), institutional career development awards (some K's) and individual fellowships (F's).

Vertebrate Animals

Research conducted by any member of the Fordham University Community (including faculty, visiting and adjunct professors, staff and research assistants) involving vertebrate animals must be reviewed and approved by the Institutional Animal Care and Use Committee (IACUC). The committee is currently administered by Dr. Berish Rubin. For information on policies, forms and for guidance, please contact [Dr. Rubin](#).

Award Notices

An Award Notice or Award Letter is the official documentation that provides the award sponsor's approval of a proposal for funding. These notices usually detail the amount of funding awarded and the terms and conditions of the award (including reporting requirements). All notices acknowledging that a sponsor has agreed to award a proposal must be forwarded to the Office of Sponsored Programs for appropriate action, including fellowship awards. A majority of sponsors will forward award notices directly to OSP; however, in the event that a faculty member receives an award notice (or award check) directly, s/he should forward it to the Office of Sponsored Programs.

A notification of award may be sent to Fordham as an electronic or a hard copy document. State and City agencies typically generate contracts which must be signed by all the parties involved. Any notification of award (including contracts and subcontracts), must be reviewed, accepted, and when necessary, signed by the Office of Sponsored Programs.

Award Notices must be received in order to establish a Banner fund. Expenses should not be incurred on a project until an official notice of award has been received from the sponsor.

In the event that there is a discrepancy between the budget requested in a grant or fellowship proposal and the amount of the award, it will be necessary for the OSP staff and the Principal Investigator/Project Director to reconfigure the budget to ensure that the project is still feasible, and to provide accurate information to the Grants Accounting Office.

Creating a Banner Fund (FOAP)

A Banner fund is an internal spending account established for each externally funded project or fellowship. Each external award is held in a separate internal Banner fund to ensure appropriate monitoring of expenditures, adherence to the Sponsor's spending guidelines, and to

allow for financial reporting. The Banner fund is divided into line items by account code, which are descriptive categories into which the funds are divided (for example: hourly wages, office supplies, travel). Banner funds are also known as FOAPs, which stands for Fund/Organization/Account/Program.

Upon receipt of an Award Notice, the Office of Sponsored Programs will gather all of the information that the Grants Accounting Office needs in order to establish a Banner fund. At this point, OSP staff may contact the Principal Investigator to ensure that the line items are properly budgeted, and to gather information about personnel being hired, such as names and Fordham ID numbers.

Once the Grants Accounting Office receives the material from OSP, they create a unique Banner fund, which is emailed to the Principal Investigator/Project Director along with a detailed line-item budget. If there are any discrepancies between the budget that the Principal Investigator receives and what s/he believes the budget should be, this should be brought to the attention of the appropriate OSP staff. In addition to the budget, the Grants Accounting Office also attaches information about award management which includes Fordham procedures as well as Federal requirements when applicable. The PI is expected to review and follow these guidelines.

The Banner FOAP number is to be referenced on all invoices, check requests, Employee Action Forms, and any other requests for charges to be made against the grant. Principal Investigators are listed as the managers of their awards and have signature authority, but must have a signature on file with Procurement/Accounts Payable using the [Approval Authorization Form](#). (Note: An additional form must be submitted for each new Banner FOAP.) The PI may want to extend signature power to others on the grant such as a Co-PI, program director, or administrative assistant. To gain signature power for Procurement/Accounts Payable actions, an additional approval authorization form must be filled out for this person and signed off by the grant PI. Accepted signatures on the form can either be a scanned 'wet' signature, or an e-signature using DocuSign. The form may be emailed to strategicsourcing@fordham.edu.
To be authorized to sign off for time sheets, please contact the Human Resources Information Systems (HRIS) office at extension 14937 for instructions.

Opening a Banner Fund in Advance of an Official Award Notice
There are times when an award sponsor lets a PI/PD know that an award will be made, but the

official documentation is going to be delayed for some reason. Usually, the sponsor expects the project to start on time, even though they won't be able to send the official notice or the contract on time! When this happens, it's best to open the Banner fund on time in anticipation of the official award paperwork, with an existing contingency fund in place to provide back up just in case something happens with the external award.

The Request for Fund Number in Advance of Formal Award form should be used for this purpose. Once the form is filled out, including the back-up fund number, and approval signatures from the PI, supervisor (Chair/Dean/VP), back-up fund manager and Provost's area have been secured, the form along with documentation from the sponsor providing information about the anticipated award (amount, dates of project) and the detailed budget should be emailed to your OSP contact for review and approval. Once approved, your OSP contact will forward the form and supporting documentation to the Controller's Office for processing.

Monitoring your Banner Account

Principal Investigators/Project Directors have access to real-time information on their Banner account through the Banner Self-Service module in the Finance section of the Fordham intranet portal. Full Banner training is available from the Controller's Office. Please see the "Banner Finance Budget Training" website here for dates and times of upcoming Banner trainings, and click on the class to register (because of room size, registrations are necessary). A quick guide on budget queries is found in Appendix C of this document. It is essential that PIs monitor their Banner funds using this tool to assure that their grants or contracts are being charged correctly throughout the life of the project. At minimum, PIs or their designees should review expenditure charges and encumbrances in Banner Finance on a monthly basis; doing this more frequently is advisable. It is recommended that a "shadow system" is used for ease of comparing on a one-to-one basis the expected charges and encumbrances (due to POs or salary appointments) against the data in Banner Finance.

If you find you do not have access to Banner Finance in the Fordham portal, you will need to submit a request for Banner Finance Access (also known as "ERP Access") through the Fordham portal under the Tech Help page. Click on 'Submit a REQUEST', and on the next page scroll down to the Banner Finance Access link. You must have access to this application in order to view your grant activity in the system.

Recall from the proposal budgeting section above that all expenditures on an external award

must take both the Office of Management and Budget's Uniform Guidance and the award sponsor's guidelines into consideration, ensuring that all the costs are allowable, allocable and reasonable (please see Appendix D for more information on what these terms mean). Unallowable costs may not be charged to a grant fund. The identification of unallowable costs begins with the PI/PD of the award (or Budget Manager, if the Budget Manager is someone other than the PI). Monitoring your award regularly in Banner will help you detect unallowable costs on your grant fund in a timely manner. Please reference Appendix D for Fordham University's Reference Guide for Allowable Costs, and if you are unclear on whether a charge to an award is unallowable, please contact Grants Accounting (grantsaccoutingoffice@fordham.edu) or your contact at OSP. Any expenses that are determined by OSP or the Grants Accounting office to be unallowable on your award will be removed, and an alternate source of funding (non-grant) will be required to absorb the cost.

Re-budgeting

Expenses on an external award account should adhere to the Sponsor's guidelines on allowable expenditures and should correspond to the awarded budget. There are circumstances when unexpected variances will occur in the budget. Re-budgeting may be allowed by some sponsors within defined parameters. If a faculty or staff member needs to change the allocation of the line-item expenses on a budget, s/he should notify OSP staff, who will offer advice on the appropriateness of the changes, and will notify or request permission from the sponsor if necessary. In order to process a budget transfer once deemed appropriate, the budget administrator (usually the PI) must fill out and sign the Request for Budget Transfer, then email to their OSP staff contact for review and approval. OSP will then pass the request to the Controller's Office, who will process the change in the Banner system and email a confirmation.

Processing Course Buy-Outs, Salary Relief, and Salary Supplementation

Once a PI has received an official Award Notice and have received notification that an internal Banner account has been established, s/he can access the funds to provide a salary supplementation (in rare cases), to request summer salary, or to transfer a portion of a faculty member's academic year salary to the grant account. All of these activities are done by completing an Employee Action Form. The form may be accessed here.

The Banner account number is to be written in the line titled "Budget1". In the section entitled

"Additional Comments" the Principal Investigator should include any relevant information to the grant (e.g., the sponsor, dates, percent of time). The form is to be signed by the Departmental Chair, the Dean and by Academic Affairs. Faculty members are encouraged to seek assistance from OSP staff when preparing this form.

When a course buy-out is budgeted into a Banner account, **it will be processed automatically** for the semester indicated **unless** notification is provided by the faculty member to the Office of the Provost that they will not be taking the buy-out at that time.

Hiring Grant Personnel

All requests for full-time employees and part-time, benefitted, administrative and clerical positions (new hires as well as replacements) must be approved by the Provost's Office, unless the candidate for the position is written into the grant by name. Part-time, non-benefitted employees, temporary workers, and student worker positions normally do not require this pre-approval. PIs/Budget Managers initiating a new staff hire of any type should contact Julie Olivo-Rodriguez (olivorodigu@fordham.edu), who serves as the liaison between the Provost's Area and Human Resources. Processes can change depending upon state or federal labor laws, but an expected process may consist of the following steps: 1) pre-approval (if required) of position by Provost's Office; 2) write-up of job description including information on dates, salary or hourly rate, and Banner grant FOAP, submitted by the PI to Ms. Olivo; 3) position posted on HR website for a required minimum number of days (unless candidate is named in the awarded grant); 4) submission of Fordham's job application form, completed by candidate, to Ms. Olivo, who will use this to request initiation of the background screening (when required); 5) conditional or full offer, when authorized, by the PI to the candidate; 6) completion of all tax and other hiring forms, and orientation materials, by new hire with HR and department when appropriate. Fordham's job application and hiring paperwork may be found on the HR website's Forms Library page: https://www.fordham.edu/info/27624/forms_library.

Please note that there are additional instructions for prospective employees who are foreign nationals above and beyond the usual hiring procedures, and anyone hiring such a candidate is strongly encouraged to contact OSP staff. Helpful information has been provided by the Office for International Services: Hiring Foreign Nationals.

Please see **Appendix A** for general guidelines and tips from Human Resources. We will try to keep this up to date as much as possible; if you become aware of a procedure or policy change,

please let us know so we can update it.

Anyone that pays employees on a grant award or contract becomes an administrator, and must follow the guidelines of the Fordham University Administrative Handbook.

Note Regarding Employment of Members of the Same Family or Household
While the Administrative Handbook specifically states that you may not work in the same department as, or serve in a supervisory capacity over, a member of your immediate family or household, there can sometimes be exceptions. There are many cases of husband/wife and other partnership teams of researchers who met in the field and developed their careers together, for example. In a case such as this, a Request for Exemption must be filed, to be approved by both your Chair and Dean (or equivalent ranks). The request must include the role the family/household member will hold, the amount and source of the salary, and their unique qualifications to the research project that necessitate their employ.

Paying for Grant Related Research Expenses

As noted above, the Banner Account number is to be referenced on all invoices, check requests, Employee Action Forms, and any other requests for charges to be made against the grant. Principal Investigators must request signature authority for each new grant, and may also want to extend signature power to others on the grant (Co-PI, program director, etc.). To gain signature power for Procurement/Accounts Payable actions, a signature authorization form must be filled out; this form is available from Procurement, at Faculty Memorial Hall room 131 or call x14910 to have an electronic copy emailed to you. To be authorized to sign off for time sheets, please contact Stacey Vasquez from Human Resources Information Systems (HRIS) at extension x14937 for instructions.

Reimbursement of expenses, purchases and payment of consultants under a grant must adhere to the sponsor's guidelines and should correspond to the awarded budget. In addition to this, expenses must adhere to the Policies and Procedures established by Fordham University's Purchasing department. A link to a helpful table regarding different types of purchases, and who to contact about them, may be accessed here and the Accounts Payable manual (dated June 2013) can be downloaded here. **Payments to project participants, consultants, subcontractors and other personnel, or computer hardware/software, should <u>not</u> be**

made by the investigator as an out-of-pocket expense. You may not be reimbursed by the university for payments such as this.

Before ordering software, in order to avoid duplicate purchases, please consult the list of available software: Software Resources. If the software package you need is not already available, please go through Computer Acquisitions to purchase it, following the instructions listed below in "*Computers, Software, and Equipment*".

In determining what you may charge on an external award, you must take both the Office of Management and Budget's Uniform Guidance and the award sponsor's guidelines into consideration, ensuring that all the costs are allowable and allocable (please see Appendix D for more information). Unallowable costs may not be charged to a grant account. Identification of unallowable costs begins with the Principal Investigator or Project Director of the award, or the Budget Manager, if the Budget Manager is someone other than the PI/PD. If you are unclear on whether a charge to an award is unallowable, please contact Grants Accounting (grantsaccoutingoffice@fordham.edu) or your contact at OSP. Any expenses that are determined by OSP or the Grants Accounting office to be unallowable on your award will be removed, and an alternate source of funding (non-grant) will be required to absorb the cost. Please see Appendix D for Fordham University's Reference Guide for Allowable Costs. The above process is **also applicable to cost overruns** – and expenses that will cause an external award to go into a negative balance will be moved to a non-grant fund.

To Submit a Request for Reimbursement (Check Request form or FINTREX/Concur)
Payment to project participants, consultants, subawardees, personnel, or computer hardware/software, should **not** be made by the investigator as an out-of-pocket expense, and you may not be reimbursed if you disregard this instruction. Out of pocket expenses should be limited to small amounts, for supplies and incidentals (~$60 max). All purchases and requests for reimbursement of expenses should be processed as outlined in this document and in compliance with the respective sponsoring oversight agency guidelines and with University purchasing/procurement guidelines. If in question, please contact OSP staff to determine whether an expense can be paid out of pocket.

To receive reimbursement for allowable expenses that were incurred out-of-pocket:

Option 1: Complete and sign a check request form. Submit the form along with original receipts (receipts smaller than 81/2" x 11" must be taped to an 81/2" x 11" sheet of paper) to the Controller's Office Accounts Payable Department located at Faculty Memorial Hall, Room 525 or scanned copies to AP@fordham.edu.

OR

Option 2: Log into the Fordham portal and navigate to the FINTREX/Concur module, found in the Finance section of the portal. Receipts may be scanned, or converted to PDFs if sent electronically, and attached to the online report. Your report will then be routed to your approver (usually, your direct supervisor) prior to being processed by AP. Please click here for the Quick Reference Guide to Concur.

PLEASE NOTE the below instructions will be updated shortly to reflect the new FINPAY and FINBUY systems that are currently being rolled out to grant PIs and budget managers. Keep an eye out for emails regarding training on these new systems, which can be found in the Fordham intranet portal under the FIN*SUITE app, or within the Finance section of the Employee page.

To Place Orders for Items Costing $5000 or Less and Have Fordham Pay for the Expense Directly:

1. Prepare a Limited Purchase Order (LPO) Form:

- At top left, the number you enter in the box after "LP" is your award's FOAP followed by the number of LPOs you have submitted to be charged to this account (i.e., 0001, 0002, 0003, etc.).
- "Invoice To" and "Deliver To" should contain your name and mailing information at Fordham University.
- "Vendor" should contain the name, address, and phone number of, and contact individual (if you have this information) at the company from which you are making this purchase.
- Fill in the information about the item(s) you want to purchase as requested.
- "LPO Approval Signature" must be provided by the award account's Budget Administrator.
- Be certain to provide where requested the name and phone number for yourself or whoever you want to designate as the person to answer questions regarding this order.
- DO NOT fill in anything below the phone number following "For Information Contact"

2. Submit the bottom sheet (marked "Vendor Copy") of the LPO to the vendor.

3. Once you've received your order, check to make sure that everything is complete and in its proper condition. Enter your FOAP on the LPO (in the "charge to" line), obtain authorized signature (signature of the Budget Administrator, usually the principal investigator). Keep the sheet stamped "Ordering Department Copy" for your records and submit the top sheet and original invoice from the vender to the Accounts Payable department of the Controller's Office located at Faculty Memorial Hall Room 525.

*To Place Orders for Items Costing More Than $5000 (**Must Be** Processed Through Fordham):*

1. Prepare a Purchase Requisition Form, found in the Finance section of the Fordham intranet portal under the header "Strategic Sourcing".

- Fill in requisition date, required delivery date if applicable, and fill in any terms and delivery information (FOB means "Free On Board" and indicates the prices for goods including delivery).
- If this is a confirmation of a previous order and you are doing the required paperwork after the fact, check off the "DO NOT DUPLICATE" box and fill in the information.
- Fill in all information for the recommended vendor. If this is a sole-source item, Purchasing will confirm that; otherwise they may be required to obtain quotes from other vendors before being able to place the order.
- Fill in your Fund, Org and Program and your deliver to information (which must be to your Fordham address); in the section below, fill in the individual account numbers for each item as per your budget issued by Finance.
- Fill in your information at "Prepared By" and obtain required approval signature.

2. Email the completed Purchase Requisition form to Procurement at strategicsourcing@fordham.edu along with a Grant Purchasing Checklist. The checklist can be found in the Finance section of the Fordham intranet portal under the header "Strategic Sourcing".

3. Once you have received the invoice, sign it and indicate the Purchase Order Number (if not already printed on invoice) and forward to Accounts Payable, FMH room 525, Rose Hill Campus, or AP@fordham.edu.

Note: The above process also pertains to Independent Contractors (Consultants) receiving $5000 or more for their services, in addition to the Independent Contractor process described below.

Grant Purchases on a Corporate AmEx Card

As the university moves away from using petty cash, more grant PIs are being approved for

corporate American Express cards for grant purchases. PIs/PDs of grants may request a corporate AmEx card application by emailing Kathy Van Doran in the Treasury area, copying Bibiana Solis in Grants Accounting, and Kevin Munnelly/Paul Reis in the Provost's Area. These cards may be used for limited grant expenditures (supplies, non-capital equipment and travel) that are included in the approved grant budget and do not exceed $5000. Any purchases over $5000 must follow the above instructions regarding Purchase Requisitions. These cards may not be used to pay project participants, consultants, subawardees, personnel, or computer hardware/software as there are specific procedures in place to process these types of orders. If you have any questions as to whether a grant expense may be placed on an AmEx corporate card, please contact your [OSP representative](#) or Bibiana Solis.

Ordering Office Supplies

Please note that general office supplies may **not** be charged directly to a Federal award. "General" refers to anything that is used communally or for many projects, funded or unfunded, such as paper for a central copier or printer, pens, sticky notes, paper clips, etc. The only office supplies that may be charged to a Federal award are those that are used for that specific project; for example, cardstock and postage used to create recruitment brochures for that project would be an allowable expense.

Fordham University has a contract with Staples Business Advantage (SBA) and an on-site customer service representative who can assist you with questions about products, availability or delivery issues from 9am-5pm Monday through Friday by calling 718-817-4733. In order to take advantage of the SBA pricing, your order must be a minimum of $60. To set up your Banner fund with on-line ordering through SBA, contact our Staples representative.
If your order is less than $60, please use personal funds and request reimbursement with a check request. Any questions about ordering from Staples in general, please contact Fordham's purchasing agent at x14915.

Subawards

In order to process subaward payments, a fully executed subaward agreement must be in place. Subawards are negotiated and signed by the Office of Sponsored Programs, which forwards copies of the agreements to the Grants Accounting Office. Once an executed agreement is in place, the subawardee may send invoices to the PI in accordance with the reimbursement terms of the agreement. The investigator should send this invoice with a check

requisition form and the [Subrecipient Invoice Monitoring Guide](#) to the Controller's Office (FMH 525) to initiate payment. Once approved by Grants Accounting, the paperwork will be forwarded to AP for processing.

If the payment needs to be in the form of a wire transfer rather than a check, a check request form is still used. In the "Special Instructions" box write: WIRE TRANSFER -- WIRE DETAIL INFORMATION ATTACHED. Attach a completed Wire Transfer Template; you will need the following information to fill it out:

- Bank name
- Bank address
- ABA (routing) number -- for domestic banks
  OR
- Swift code -- for international banks
- Account name
- Account number
- Identifiers, if necessary (invoice number, credit to, etc.)

Independent Contractors (Consultants)

Independent Contractors are **individual people from outside of Fordham** being paid with a check or money order directly from the grant. No taxes are taken out of these funds because they do not run through Payroll, but rather through Accounts Payable. **If your consultant has a Tax Identification Number, or TIN**, they are not considered an Independent Contractor, but rather a vendor. You do not have to follow the Independent Contractor process for a vendor; instead treat them like any other company you might work with who is providing a service towards your grant project.

If the person you want to pay is **not providing work or deliverables** for your project, but is rather serving in a capacity for which you would pay them **an honorarium** (e.g., observing a class and providing feedback; speaking to students about a particular subject; attending a meeting), please consider compensating them with a gift card through Angela Epstein in Strategic Sourcing. The instructions for requesting gift cards is below, in the "Research Participants" section. The amount of compensation should be reasonable, keeping in mind the time commitment, level of expertise and mode in which the individual participated in this activity (Zoom meeting vs. traveling to be there in person, email or call vs. face-to-face, etc.).

In May of 2016, the Human Resources department released a revised policy on Independent

Contractors, which can be found [here](). Before paying a consultant, please review this policy. The HR department must make the determination as to whether your payee is indeed an independent contractor by reviewing the Independent Contractor Questionnaire and the Fordham University Independent Contractor Agreement (you can find both on HR's [Forms Library page](), under "Forms for Departments"), which should be filled out and submitted via email to [HR@Fordham.edu](). On May 15, 2017, New York City put into effect the "Freelance isn't Free" Act (you can read about it [at this link]()) which includes as one of its provisions that freelancers, e.g., consultants on grant projects, must be paid within 30 days of completion of a job unless otherwise specified in the contract. As part of their template agreement between Fordham and a consultant, HR has defaulted to the 30 day requirement. This 30-day deadline can be based on a payment schedule broken down by hours, days, projects, deliverables, etc. so please keep this in mind when determining the pay schedule with your consultant to ensure you'll be able to get their payments processed within the time period.

If HR determines that your payee is an independent contractor, in order to set them up to receive payment, the following package must be prepared: the Independent Contractor Questionnaire and Agreement previously submitted to HR, an IRS W-9 (if domestic) or W8-BEN (if foreign, and see note below), and, if you are paying your consultant $5,000 or more for their services, a Grant Purchasing Checklist form, which can be found on the Fordham intranet portal in the Finance section under the header "Strategic Sourcing". If you are paying $10,000 or more, they may also require you to fill out a Sole Source Justification form, which can be found at the same location. Send these forms along with a check request listing the Banner FOAP to Accounts Payable (AP@fordham.edu). If the Contractor Agreement is for the full amount over the grant period but the consultant will be submitting invoices for each job or deliverable, the Agreement, Questionnaire, Sole Source and W-9 or W-8BEN only need to be submitted with the first invoice; each subsequent invoice can be sent directly to A/P with a check request and will be checked against the Agreement, PO and Questionnaire on record there.

If a consultant is not a US citizen or resident alien, instead of a W-9 form, a W-8BEN form should be used (found [here]()). In addition, if the consultant has a social security or individual taxpayer identification number, they must fill out IRS form 8233 found [here](), instructions for form found here) and attach an accompanying statement (you can download a template [here]()). Finally Fordham University's Alien Information Collection Form (download here), a copy of the consultant's social security card (if applicable) and copy of the consultant's passport (main

page, visa and US entry stamps) must accompany the statement, invoice or memo, and check request listed above.

A special note regarding consultants that are **former employees of Fordham**: a former employee may serve as a consultant in the calendar year following the end of their employ at Fordham, or after, but cannot serve as both an employee and a consultant in the same calendar year. If it is anticipated that a former employee will be needed, at lower hours, for a temporary period (such as providing training to their replacement, for an example), they may be hired as an hourly employee for that purpose.

Research Participants – Cash Payments

To **obtain funds (Cash Advance)** to recruit subjects (e.g. to reimburse costs for participation, provide incentives for participation such as food, cash, gifts, etc.):
- Complete a Check Request Form for the total funds that are expected to be paid, payable to the Budget Administrator (authorized signatory for the account). The account code to use for Cash Advances is 7292. If the amount is more than $100, the Chair or Dean must also sign the form.
- Prepare a Memo to accompany the Check Request which details that the funds will be used for payment to participants and that this is an allowable cost on your award; the number of participants that will be involved in the study; a description of the dollar value and nature of the incentive that each subject will receive; and a short summary of the purpose of the study/incentives (2-3 sentences).
- Submit the Check Request, memo and [Statement of Cash Advance Form](#) to the Accounts Payable department of the Controller's Office located at Faculty Memorial Hall Room 525. You may either cash the check yourself or ask the Controller's Office to cash it for you. If the latter, include that request in the "Special Instructions" section of the Check Request form. You may request the specific denominations in which the Controller's Office should provide the funds to you. Be sure to include your extension on the form so they may call you when the check or the cash is ready for you to pick up!

To **clear the Cash Advance** from your award:
- Provide a memo stating that the Cash Advance has been disbursed and provide the following information as an attachment: **(a) If this is not a confidential study**: Have each of the subjects sign a sheet(s) verifying what s/he has received for participating in the study and on what date. **(b) If this is a confidential study**: Provide a list of reference numbers instead of the participant names (example FD0001, FD0002,etc.), the date the funds were distributed and amounts distributed. These reference numbers should refer back to documentation the PI maintains which holds the participants' true identity, a sign-off from the participant who received the incentive, or an e-mail acknowledging they received the gift card if sent by mail and any other support for the study.

- If any funds are left over from the Cash Advance, also include a personal check made out to Fordham University for the difference. This will be deposited back to your award.
- Send the memo, attached documentation, and check (if applicable) to the Grants Accounting Office, Faculty Memorial Hall, Room 525.

Research Participants – Gift Cards

The PI should contact the [Office of Strategic Sourcing](#) requesting the purchase of the gift cards. Once all details have been worked out, please follow up your request with a requisition form. The requisition must contain the following information:

- Grant FOAP which should be charged
- Name of vendor
- Value of gift cards
- Number of gift cards for purchase – it is suggested that these are ordered in batches in order to avoid having leftover, unusable cards which probably cannot be returned
- **(a) If this is not a confidential study**: The names of each research participant receiving a gift card. **(b) If this is a confidential study**: Provide a list of reference numbers instead of the participant names (example FD0001, FD0002,etc.) and the dates the gift cards were distributed. These reference numbers should refer back to documentation the PI maintains which holds the participants' true identity, a sign-off from the participant who received the gift card, or an e-mail acknowledging they received the gift card if sent by mail and any other support for the study. Maintain this documentation in case your grant is audited, for as many years as the federal or state government document retention policy states.
- Approval by the department Chair or other appropriate authority depending upon the school or if the PI has the grant as part of a center (Dean, AVP, etc.).

Computers, Software and Equipment

Capital equipment is defined as any single apparatus costing $5,000 or more with a lifetime of one year or greater. It is University policy that all goods purchased by the University, regardless of funding source, must be shipped to and received by the University. However, it is permissible to reship goods to the requestor after being recorded as a Fordham University asset. Please see Appendix E for the University's policy on capital equipment purchased with federal funding.

Computer equipment and software that does not reach the $5000 capital equipment threshold is instead considered "non-capital equipment" or "supplies" by both the federal government and Fordham. Acquisition of such purchased or leased computers and related equipment, including software, must go through Fordham IT's Computer Acquisition department. Acquisitions will process requisitions if they are in compliance with the University's computer procurement and

maintenance policies and transmit approved requisitions to the Office of Procurement for distribution to vendor. In the Fordham intranet portal, after you have signed in, go to "Tech Help" under the menu for My Pages, and choose the link "Submit a Request" to begin your order for computer hardware or software. Please note that Acquisitions cannot place hardware or software items that specify they are for students (e.g., a "grad pack" type license for a software package, a "student special" laptop customization). If Acquisitions is unable to order an item for you, please be in touch with your OSP contact to make other arrangements.

The University is required to keep an inventory of equipment purchased with federal grant funding, therefore, it is important that such purchases be coordinated through the acquisition department and that records of the apparatus' acquisition (price, model and serial numbers, condition in which it was bought) be kept for auditing purposes. Ownership of equipment purchased with grant funding may be regulated by the sponsoring agency. For federally-funded grants, for example, the sponsoring agency may reserve the right to claim ownership of equipment once the project has ended. As financial stewards of external grants, Fordham University is accountable for this equipment. Equipment purchases do not become the personal property of the investigator. Should an investigator leave Fordham and wish to transfer any item of equipment to their new place of business, s/he must work with the Vice President for Budget and Logistics in Academic Affairs at (718) 817-3044 in order to gain approval for the transfer.

Travel
As mentioned in the budgeting section, if traveling on Federal funds government per diem rates must be used for meals and incidentals. In addition, travelers using Federal funds must conform to the Fly America act which requires that in most circumstances a domestic carrier (or partner of a domestic carrier) must be used for all flights regardless of cost. Information on both can be found here.

Fordham uses a travel service app called FINTREX, powered by Concur, which can be found by logging into the Fordham intranet portal and navigating to the Finance section under the Employee pages. You can also locate it by clicking on "More Apps" at the top of the welcome page and scrolling down to the "FIN*SUITE" Finance Apps button. Arrangements for grant-related travel should be made through this travel service as it incorporates Fordham's travel policies and can ensure that your travel arrangements comply with Fordham policies as well as federal travel rules such as the Fly America Act. More travel information such as how to submit

reimbursements for travel, when to use a university credit card and how to pay for travel for non-Fordham employees can be found on the Travel Policy page.

PIs/PDs of grants may request a corporate AmEx card application by emailing Kathy Van Doran in the Treasury area, copying Bibiana Solis in Grants Accounting. Travel purchases made on these cards will be billed directly to your Banner grant fund, if allowable. Note that all travel rules, whether government regulations or Fordham policies, must still be followed when using a corporate card to make purchases. Charges for alcoholic beverages, unapproved foreign air carriers, or first or business class travel will likely not be allowable costs on a grant and you will need to find an alternate source of funds for those expenses.

Cost Transfers

Sometimes an expense is posted to a grant mistakenly -- this could happen due to a transposition of digits in a Banner Fund number, illegible writing on a form, data entry error, etc. As mentioned in the Monitoring Your Banner Account section above, the Principal Investigator/Project Director (PI/PD), or Budget Manager (if a different person), should be keeping tabs on their grant account and looking into any charge that they don't recognize as belonging to that project, by contacting the Grants Accounting Office (grantsaccountingoffice@fordham.edu) with a screenshot of the charge from Banner showing details such as the invoice number, check request number, purchase order number or other identifiers that will allow Grants Accounting to locate the original paperwork. If the charge is determined to not belong to that grant, the charge will be moved off, and onto the proper Banner fund.

On other occasions, the PI/PD or Budget Manager with more than one award may have mistakenly attributed an expense to one grant, when it actually belonged to another. The cost must be moved to the proper award by using the Interdepartmental Expense Transfer form which should be available from your area's administrator. The form must be signed, approved by the department/unit and include documentation about the charge, such as labor detail, an invoice, etc. The form should be submitted to the Grants Accounting Office, which will review it, and if the Manager of Grants Accounting and Compliance approves, the Grants Analyst will make the correction in the Banner system. Costs should be moved within 90 days of their incurrence in line with general good accounting standards. Anything over this time period will require a memo explaining why the charge was not noticed within that window. If the

expenditure is from a previous fiscal year, it may not be possible to move the expense from one grant to another if the fiscal year has been closed out already. In that case, the charge would be moved to a non-grant fund, and any submitted financial reports would need to be amended.

A preponderance of cost transfers, especially those involving salaries, can be an audit finding, and audit findings can jeopardize Fordham's ability to receive awards. Therefore, being careful about what Banner fund you charge expenses to in the first place is crucial.

Invoicing/Drawdowns

Unless an award is provided up front in its entirety by an award sponsor, it is the Grants Accounting Office's duty to invoice the award sponsor periodically, based on their schedule, or submit drawdowns to a payment website. In either case, the university is compensated on a reimbursement basis based on allowable expenses incurred in the Banner Finance system. The Grants Analyst prepares the drawdown or invoice with supporting information including bank statements, which is reviewed by the Manager, and if approved, the Manager certifies and submits the drawdown or invoice. Any questions about expenses are directed to the Principal Investigator/Project Director (PI/PD) with a copy to the OSP contact before the drawdown or invoice is approved and submitted. If a drawdown, a confirmation print screen is filed for each transaction. At the end of an award period, any funding that was not expended during the project period cannot be drawn down and remains with the award sponsor.

Reporting

Interim and final **programmatic** reports are to be prepared by the Principal Investigator, and submitted by either the Principal Investigator or OSP staff, depending on the sponsor's guidelines. Interim and final **financial** reports are prepared and submitted by the Controller's Office. If there is a cost share commitment as a part of your award, the [Cost Share Expense Reporting form](#) must be filled out, signed, and emailed to the Senior Grant Administrator in the Controller's Office so that that office may in turn include the cost share information in the financial reports they send to the sponsor. Timing of submission of these forms to the Controller's Office will depend on the reporting schedule provided in the award's terms and conditions. The form is fillable but must display a physical signature – either by signing by hand and scanning, or by the use of an electronic facsimile of your physical signature. Please do not use the Adobe "stamped" signature on this form, it will not be accepted. The PDF version of this

form will perform calculations, but if you are more comfortable using an Excel version that is available from your OSP contact.

The Office of Sponsored Programs or the Office of the Controller may remind the investigator of impending report deadlines, however, the Principal Investigator is responsible for keeping track of when his/her programmatic report is due, and ensuring that it is sent to the sponsor on time.

Time and Effort reporting and certification for Federal awards, following the standards of the Uniform Guidance, is performed three times a year: Spring, Fall and Summer. This reporting assures external sponsors that funds for the projects they have awarded Fordham personnel are being properly expended. Each PI will receive a packet of reports, one for each person compensated in whole or in part by the PI's Federally-sponsored award. The PI must review for accuracy. Please see Appendix F for the full time and effort reporting procedures.

Extensions to Awards

At times during the course of an award, delays can occur which prevent the timely progress of research or scholarly activities – the Covid-19 pandemic, for example, caused delays worldwide to research programs. In this situation, a PI is left with unspent funds and more work to be completed, and is faced with the expiration of the award's project period. In this case, requesting a **no cost extension** is appropriate when allowed by the funder. This type of extension is deemed "no cost" because it's at no cost to the funder since it's a request to use remaining funds and not asking for added funds. When faced with this potentiality, PIs should contact their OSP representative a few months in advance to discuss 1) whether the funder allows no cost extensions in the first place, 2) what documentation is required as part of the request, and 3) what the funder's deadline is (often 30 to 60 days in advance of the end of the project period). Your OSP representative will assist with putting together and submitting the request to the funder, as well as informing the Office of Grants Accounting of the approved extension of time so that this may be reflected in the Banner Finance system.

At other times during the course of an award, unexpected results or new information may arise which suggest new avenues of research or scholarship that require both additional time and additional funding. In this case, an **at cost extension** may be requested if allowed by the award funder. These types of extensions are also called revisions to awards, and, as they request additional money from the funder, are less likely to be approved and therefore must be

justified very strongly. Again, PIs should contact their OSP representative to let them know about this special circumstance which has arisen and to ask advice regarding requesting a revision from their award funder. Your OSP representative may recommend a discussion with the funder's program officer first, before sending in any formal request. Based on such a discussion, or instructions from a funder, your OSP representative will assist with crafting and submitting your at cost extension request, and, if approved, will work with Grants Accounting to both extend the end date and put in place the budget for your additional work on the project.

Special Considerations

Controlled Unclassified Information

Controlled Unclassified Information or CUI is information that the government may provide you, in the course of your research project with them, that is not classified material, but is still expected to be kept secure. CUI mainly surfaces as a result of a contract, rather than a grant, with a branch of the US military or the Defense Department, and CUI contract clauses are often included only by reference, which can be overlooked if such a contract is not carefully scrutinized. Accidentally sharing CUI can have consequences to both the researcher and the university. If you are considering entering into such an agreement with the government, contact your OSP representative immediately to discuss the possibility of CUI and the safeguards to be put in place around such information. For more details, see the Defense Counterintelligence and Security Agency's webpage on CUI: https://www.dcsa.mil/mc/ctp/cui/.

Data Use Agreements, Material Transfer Agreements, and other Related Contracts

Regardless of whether a research project is internally funded, externally funded, or receiving no current funding, when you are faced with completing a data use, material transfer, or non-disclosure agreement (or other research contracts or memos of understanding) please contact your Office of Sponsored Programs (OSP) representative for assistance. OSP works closely with the Office of Legal Counsel and the University Information Security Office of Fordham IT to determine what contract clauses can and cannot be accepted by Fordham and if need be, OSP staff will help negotiate with the contracting agency or company.

A few guidelines to keep in mind:
- When it is a student's research project that an agreement pertains to, Fordham prefers to have the agreement listed with the faculty mentor as the primary contact and the student

- as additional personnel. This helps ensure that the faculty mentor has read all the requirements of the agreement and is prepared to help the student manage their project responsibly.

- Occasionally, an agreement will require that Fordham strictly follow HIPAA data security requirements. Fordham is not a HIPAA-covered entity and we may not be able to sign off on such an agreement without considerable negotiations with the contractor. If the data is referred to as a "limited data set" then there should likely not be an issue.

- Be careful with confidentiality or non-disclosure agreements (NDAs): among other issues, many restrict your ability to publish. Publishing on your work is an expected right under academic freedom and has implications about the nature of your research -- it may no longer be classified as "basic research", which has further implications about things like export control laws. If you must sign such an agreement to work with a company, make sure you understand how it could dictate the way you conduct your scholarly business.

- Similarly, make sure you understand the intellectual property clauses in Material Transfer Agreements (MTAs). Most will use the Uniform Biological Material Transfer Agreement (UBMTA), which is accepted by many domestic and foreign universities and institutions. However, there may be additional riders limiting not just your right to publish on your work, but to retain your own data, when using someone else's material.

Individual Development Plans (IDPs) for Grad Students and Postdocs on NIH Grants

Based on a working group's study in 2012, the NIH has concluded that all graduate students and postdocs working on their awards should complete IDPs to help them explore their own skills and interests, and the various science careers open to them, in order to find the career path that best suits them. As a result, as of October 1, 2014, NIH PIs are required to report on the use of IDPs "to identify and promote the career goals of graduate students and postdoctoral researchers associated with the award" (see NOT-OD-14-113). The journal *Science*, as part of their *Science* Careers component, has created the myIDP website to suit this purpose. Students and postdocs can register and explore this interactive website independently; at specific times they are encouraged to review things with their mentor. Upon completing the process they can download their IDP summary and a certificate.

Intellectual Property Policies

For intellectual property issues specifically regarding inventions and patents, please see the

[Intellectual Property Policy: Inventions and Patents](). You may also access a [Frequently Asked Questions]() list and the [Invention Disclosure Form]() in this same area of the website.

For intellectual property issues specifically regarding copyright of instructional materials and scholarly works, please see the [Intellectual Property Policy: Instructional Materials and Copyrights]().

Private Donations

In the past, some faculty members have solicited and accepted personal donations from associates or from their associates' companies (as matching gifts) without going through either OSP or Development and University Relations (which includes the Office of Institutional Giving). Because these donations are usually small, the faculty member or center/department has deposited these amounts directly to an operating budget or unrestricted account. However, this is not a recommended practice for many reasons, including:

- If Fordham does not know about this donation, the University cannot issue an acknowledgement letter and official tax receipt to the donor for tax purposes;
- If Fordham does not know about this donation and unknowingly targets the same person/company as part of an official campaign for another initiative, they are unable to acknowledge and steward the prior donation and could cause that person/company to feel slighted and unappreciated as a result;
- The donor might have committed to a larger amount or repeat gifts if approached by knowledgeable staff. If Fordham Development does not know about this donor, the University is missing an opportunity to let trained Development staff strategically engage the donor about a prospective gift in support of multiple initiatives. Development staff will work with faculty to protect the plans already discussed with the donor.
- If the donation is deposited directly into an account, it is counted as revenue and not a gift, and this practice can get Fordham into trouble with the IRS.

If you receive interest from a private citizen to donate towards your work here at Fordham, please contact the Office of Development and University Relations (212-636-6550, development@fordham.edu) so they may properly record the gift in Banner, provide a tax receipt and acknowledgements to the donor, and collaborate to help strengthen the relationship toward continued support.

Gifts of $10,000 or more may result in the opening of a new unrestricted gift account. Gifts of less than $10,000 will be added to the academic unit's already established unrestricted gift account and the faculty member will need to work with the appropriate Budget Administrator to

have the gift directed to support the faculty member's research.

Gift checks should be deposited either with Development and University Relations (at Lincoln Center) or with Finance (Rose Hill: FMH), and should include donor contact information, as well as instructions provided by the donor about the use of the funds. Any questions about gifts: please feel free to contact the Office of Development and University Relations: 212-636-6550 or development@fordham.edu.

Scientific Misconduct Policies

Scientific misconduct is a serious issue for any institution that is performing research. For example, falsifying data in a journal article misleads the public and could cause dangerous errors to be made in new health policies. At the same time, a false accusation of scientific misconduct can ruin the reputation and career of an innocent researcher. It is important that all parties involved be protected and a fair investigation into accusations of scientific misconduct be performed. Here are links to the U.S. Public Health Service (PHS) regulation and Fordham University's Policy on Responding to Allegations of Scientific Misconduct. Ethics violations of any type can be reported via the Fordham University Integrity Hotline.

Student Volunteers in Labs

Area high school or college students often want to learn new skills and enhance their CVs by working with Fordham STEM faculty during the summer or other school breaks. The following protocol should be used:

1) A Liability Waiver must be signed by the student if 18 or older, or a parent or guardian if the student is a minor.
2) If the student is a minor, the Minors Policy must be followed.
3) The department chair must approve the request to have a student in a lab.
4) The chair must email Public Safety with the name of the student and where they will be volunteering, as well as the student's faculty mentor. If Rose Hill, email to publicsafetyrh@fordham.edu, if Lincoln Center, publicsafetylc@fordham.edu.
5) The mentoring faculty member must fill out the Employee/Guest Access Form and submit it to HR.
6) The student must be vaccinated and boosted and be able to show proof of this when entering campus.
7) The student must take the lab safety training (current version is dated July 6 2022)

before beginning work in the lab. STUDENTS SHOULD ALWAYS BE SUPERVISED.

Appendix A: General Hiring Guidelines, and Tips from Human Resources

Note: These guidelines refer to staff/student hires, and not independent contractors/consultants.

New Hires

Hiring new grant staff can be a lengthy process. Depending on the position, you may first need to advertise on Fordham's website for 10 business days. Human Resources (HR) has provided a guideline to the recruitment process which you can find here. Other conditions such as hiring delays or freezes may be in effect. These are generally not applicable to grant-funded positions but there may be additional justifications you have to submit.

Once you have been cleared to offer a position to a candidate, they will have to submit to a background check. This can take, on average, 5-10 business days, but can be longer depending on the nature of the work (e.g., those working in public schools have to undergo greater scrutiny) or the nationality of the candidate (it can take longer to obtain information about an international candidate than a domestic one).

After the background check has been cleared, a packet of new hire paperwork must be submitted to Julie Olivo-Rodriguez in the Provost's Office, who handles all staff assignments including hourly, part-time and temporary workers. (For faculty hires, which are usually handled through a Dean's office, Rebeca Velazquez is the contact person.) It can take 5-7 business days once Julie has received the paperwork to get all the necessary approvals and forward it to HR, and a couple more days after that for HR to get the candidate into the Fordham system.

The new hire paperwork varies a bit depending on the candidate, but in general the required forms are:

- Employee New Hire Form

- Employment Application Form (this is often filled out by the candidate prior to the background check)

- I-9 Employment Eligibility Form

- IT-2104 NY State Tax Form (residents) or IT-2104.1 NY State Non-Resident Tax Form

- W-4 Federal Tax Form

All of the above forms can be found on [HR's website](#) under the "Forms" link.

Hourly employees also need to fill out, and be provided with a copy of, the Notice for Hourly Rate Employees. There are a number of variations of this form capturing the way you plan to pay the candidate (hourly, multiple hourly rate, weekly rate, flat fee, etc.) and their primary language. The hourly rate form, as well as additional employment, payroll and HRIS forms can also be found in [HR's](#) Forms library.

In addition to the above forms, you will usually need to include a memo summarizing the position, the number of hours (if hourly), the salary or hourly rate, and the reference number of the advertisement if applicable, along with the candidate's resume. HR will often request the resume in order to perform the background check, in which case you should not have to include it again. (Fordham students are exempt from the background check, but must fill out the rest of the paperwork.)

Existing Staff

Full-time staff members receive an appointment letter providing them with the salary they will receive and the start and end dates of their appointment. The end date can never be longer than the current year of your grant. For example, if your current grant year runs through June 30, and you hire a new staff member beginning March 1, their appointment cannot go beyond June 30 on that grant. You will need to make sure they receive a new appointment once the next year's grant cycle starts on July 1. In order to generate a new appointment letter for your staff, the budget for the next grant year must be set up in the Finance office first. Should your award notice be delayed for some reason, contact Julie Olivo-Rodriguez immediately to discuss contingency plans to keep your staff on payroll during the delay. Faculty with indirect cost return accounts can use those accounts to provide bridge funds; those without may be able to request a loan or back-up account from their department, school or Dean, depending on their situation, or find another solution.

In addition to the generation of a new appointment letter, you must also fill out an Employee Action Form for the staff member and check off the "Re-Appointment" box as well as providing the new grant year information (what is known as a FOAP in Banner: Fund number, Organization code, Account code, and Program code).

If you are moving an existing staff member, within their appointment period, from one budget to another but nothing else is changing, instead of an Employee Action Form use a Payroll Labor Change and Redistribution Form. Using this form, you can make the change retroactive, going forward, or both. This form is available on HR's Forms Library page under the "Forms for Departments" category. If you are making other changes such as title, salary or hourly rate or number of hours, those changes must be registered on an Employee Action Form. There are situations where you may need to use both forms.

Tips from Human Resources

These common mistakes can delay your personnel paperwork:

1. Using the wrong account code. Check the budget that Finance has sent you for the account codes found on the left hand side of the budget. If you use an account code in your paperwork that isn't on your budget, that will hold it up until either a. you fix the mistake on the paperwork or b. ask Finance to do a budget adjustment to move money into that account code.

2. Not filling in every required field for new hires, for example, forgetting to put in the number of hours, or the hourly wage, or the social security number of the candidate.

3. Not including the Notice for Hourly Rate form for new hourly hires, or forgetting to have the employee sign it.

4. Not having the department sign off on the Employee New Hire Form before submitting it to Julie Olivo-Rodriguez.

5. Turning in copies of new hire paperwork. Everything must have original signatures; the only exception is the Employee New Hire form, which can be faxed or scanned.

6. Adding a student hire that wasn't named on the original budget from Finance. If you have two student worker lines in your budget, and you want to add a third, you will have to ask the Grants Accounting Office to create a third budget line for them, and tell her what other budget line(s) to move the funds from to create this.

7. Using the wrong start date for a re-appointment. When you are re-appointing someone at the start of a new grant cycle, the start date is NOT the last date of the old grant cycle. For example, if you old grant year ends on June 30 and the new one starts on July 1, the new appointment is for July 1, not June 30.

8. Putting in an EAF to re-hire a former employee or student worker when they are no longer in the Fordham system. Banner will automatically kick out any individual who has been inactive

for 12 months. If your employee/student hasn't been active in the payroll system for 12 months or longer, they will have to fill out all the new hire paperwork discussed above. If you are unsure whether they are still active in Banner or not, HR can look them up for you.

9. Thinking a just-graduated student won't need a background check to be hired. Even if they graduated yesterday, and you want to hire them today, they need a background check. Their graduation marks a change in their status regarding federal taxes and triggers the need for the background check. Plan ahead if you want to hire your former student as a summer worker.

10. Trying to catch up an hourly worker by issuing them a one-time payment and also hiring them as an hourly worker going forward. Sometimes hourly staff start work before hiring paperwork goes through, and a faculty member wants to make up the difference for those past hours. Instead of a lump sum, request the timesheets from those prior periods from payrollinfo@fordham.edu and fill those out. You may only pay someone a lump sum in this manner if they are not continuing to work for you, now or at any time in the future.

And a request from HR: When an hourly worker leaves your employ, fill out an Employee Action Form to let them know that staff member has moved on. This helps keep the Banner system cleaner and avoids the nuisance of HR or OSP sending you notices regarding hourly employees that are no longer working at Fordham.

Appendix B: Process for Starting a Center or Institute at Fordham

A. Process for Starting a Center or Institute – <u>Single School/Unit</u>
Approved 3/05/09; updated 10/14/11

1. Faculty/administrator submits an initial memo to his/her dean requesting the formation of a new institute/center. Memo should include initial, brief information on the following points:
   a. proposed mission and goals and how these relate to the University's mission and strategic plan, *Toward 2016*, and to any funding source restrictions.
   b. audiences/clients/users
   c. an operational plan for first year of operation
      i. potential activities
      ii. funding sources and an indication of any restrictions on the use of such funds
      iii. budget/resource requirements
         1. space needs
         2. equipment
         3. one-time start-up costs
      iv. anticipated staffing
      v. organizational/reporting structure for administrative personnel
   d. five-year vision statement

2. Dean reviews memo for initial approval. If approved, dean notifies faculty/administrator of initial approval and outlines any additional requirements/steps for requesting formal approval. If not approved, notifies faculty/administrator via memo outlining reasons for denying the request. Dean also forwards a copy of the memo to the Office of Provost via the coordinator for academic projects and processes (currently Cathy Buescher, buescher@fordham.edu)

3. Faculty/administrator submits formal packet requesting the formation of the institute/center to dean; packet includes fully developed information on the topics listed above as well as any additional materials requested by the Dean

4. Dean reviews packet for formal approval. If approved, dean notifies the Office of the Provost via memo and provides a copy of the request for creation packet.

B. Process for Starting a Center or Institute – <u>Multi-School/Unit</u>
Last Updated: January 18, 2011

Underlying principles for a multi-school/unit center/institute:
- A center/institute functioning across two or more schools/units will function under the auspices of the Office of the Provost.

- Deans of schools involved are responsible for petitioning the Provost for approval
1. Faculty/administrators submit an initial memo to their deans requesting the formation of a new institute/center. Memo should include information on the following points:
    a. proposed mission and goals and how these relate to the University's mission and strategic plan, *Toward 2016*, and how these relate to any funding source restrictions.
    b. audiences/clients/users
    c. an operational plan for first year of operation
        i. potential activities
        ii. funding sources and an indication of any restrictions on the use of such funds
        iii. budget/resource requirements
            1. space needs
            2. equipment
            3. one-time start-up costs
        iv. anticipated staffing
        v. organizational/reporting structure for administrative personnel
    d. five-year vision statement
2. Deans review memo for dean level approval.
    a. If approved, deans forward memo to the coordinator for academic projects and processes in the Office of the Provost for review and approval by the Provost.
    b. If not approved, deans notify faculty/administrators via memo outlining reasons for denying the request.
3. The coordinator for academic projects and processes schedules a meeting involving the faculty/administrators, deans (or their representative), and members of the Provost's Office to discuss center/institute.
4. If approved, the Provost in consultation with the Deans from each participating school establishes an advisory committee for the center/institute and appoints a chairperson from the committee.
    a. Committee comprises:
        i. Dean (or representative nominated by the dean) from each participating school.
        ii. Representative from Office of the Provost
    b. Advisory Committee will recommend to the Provost a person to serve as Director of the center/institute.
    c. Provost appoints Director. Center/institute begins to function.
    d. Provost and Deans coordinate announcement of center/institute.
5. If not approved, SVP/CAO communicates reasons to deans and involved individuals.

Appendix C – Quick Banner 8 Self-Service Tutorial
(this should not substitute for a full Banner training)

1. Go to the main Fordham.edu website, log into the intranet portal and navigate to the Finance section (found in the Employee page under "My Pages"). We recommend using Banner 8 rather than clicking on the header "BANNER SELF SERVICE" which will take you to Banner 9. Instead, scroll down until you see the header "Accounting Reports" and click on that to open it. Locate the link to "Banner 8 – Manage your Budget".

2. Choose "Budget Status by Account" in the pull down menu and click on "Create Query".

3. Check the boxes you are interested in having the report display, then click "Continue".

4. To generate a cumulative report of your grant expenditures, from inception to the present: choose the current fiscal year and fiscal period 14. Make sure there is an F in the "Chart of Accounts" and type your grant (G) number at "Grant" – this number comes from the budget sent out by the Grants Accounting Office. Click on the button that says "Submit Query" (don't hit enter).

Fiscal year:	2014 ▾	Fiscal period:	14 ▾
Comparison Fiscal year:	None ▾	Comparison Fiscal period:	None ▾
Commitment Type:	All ▾		

Chart of Accounts	F	Index	
Fund		Activity	
Organization		Location	
Grant	G12345	Fund Type	
Account		Account Type	
Program			

☐ Include Revenue Accounts

Save Query as: [   ]

☐ Shared

[Submit Query]

Notes to the above:

- If you want a report for a specific fiscal year of your grant (not cumulative), choose that fiscal year and fiscal period 14, then enter the "Fund" and "Organization" numbers rather than the "Grant" number.
- Using the Fund and Organization numbers, instead of the Grant number, will usually generate slightly different figures. Using the Fund/Org numbers is kind of like looking at the last statement your bank sent you, while using the Grant number is like looking at your bank account online. The bank statement is always going to be a little behind the online account information.
- If you want a report on your indirect cost return account, you must enter your "Fund", "Organization" and "Program" numbers, and check "Include Revenue Accounts".

5. This screen shows an example Banner fund with a budget that includes five account codes: full-time faculty salaries, graduate RA stipends, fringe benefits, travel and indirect costs. The columns on the left show the budget (this one did not have any adjustments, so that column has zeroes) and the columns on the right show the cumulative expenditures, encumbrances (none for this one) and finally the available balance for each line item row. The bottom row, "Report Total", displays the total of each column. In this example, there is $319.21 left in this fund.

Query Results

Account	Account Title	GY13/PD12 Adopted Budget	GY13/PD12 Budget Adjustment	GY13/PD12 Adjusted Budget	GY13/PD12 Year to Date	GY13/PD12 Encumbrances	GY13/PD12 Available Balance
6100	Sals-Ft Fac	14,394.00	0.00	14,394.00	14,249.30	0.00	144.70
6158	Sals-Grad Assistants	8,636.00	0.00	8,636.00	8,636.00	0.00	0.00
6544	Fringe Ben Alloc My	0.00	0.00	0.00	0.00	0.00	0.00
7108	Travel-Other	500.00	0.00	500.00	436.25	0.00	63.75
8200	Indirect Cost	17,618.00	0.00	17,618.00	17,507.24	0.00	110.76
Report Total (of all records)		41,148.00	0.00	41,148.00	40,828.79	0.00	319.21

[Download All Ledger Columns] [Download Selected Ledger Columns]

Note the buttons at the bottom offering to download columns – clicking these buttons will allow you to download the information to Excel, where you can manipulate the numbers.

Red numbers are links, like on a website, and clicking them will provide you with information about those items.

Note: we do not currently recommend using Banner 9, as there is a bug that shows multi-year award funds with all zeros in the budget column. Until this is patched by the company, please continue to use Banner 8.

If you have any trouble with these instructions, please reach out to your OSP representative: Contact Us. We'll help you figure it out!

Appendix D: Fordham University Reference Guide for Allowable Costs

Fordham University uses the reference guide on the following pages to determine if an expenditure is **allowable** on an external award or contract, regardless of the source, for consistency. These guidelines come from 2 CFR Part 200.400 - 200.475, also known as the Uniform Guidance. "Allowability" refers to the suitability of the cost to an externally-funded project. Is the cost included in the award budget? Does the item or service relate to the project? Does the award sponsor accept expenditures in this category? Some sponsors will not let grantees spend money on certain things, like tuition, or indirect costs – those might be examples of unallowable costs on a specific award.

Additionally, costs should be **allocable** – that is, able to be allocated directly to the project. For examples, does everyone paid on the award actually work on that project, and not on a related, but separate project? Or should an expense be supported by indirect costs, rather than by the award's direct costs, because it's something shared across projects?

Finally, costs must be **reasonable**. From the Uniform Guidance, § 200.404: "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost." Remember those rumors about the military buying $10,000 toilet seat covers? Most people wouldn't find that to be a "reasonable" purchase. On the less extreme end: if you know, for example, that consultants in your discipline usually receive $800 honoraria for speaking at a conference, you would want to question whether a $1500 invoice you received from your speaker is reasonable.

In case of a discrepancy between the provisions of a specified sponsored agreement and the provisions below surrounding allowability, the agreement should govern.

Please contact your [OSP representative](#) or Bibiana Solis, Manager, Grants Accounting & Compliance with any questions you may have regarding allowable and unallowable costs.

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	Special Provisions needed to be an allowable direct cost		
200.421	**Advertising and public relations**						
	General costs of advertising media and public relations	X					
	Advertising or Public Relation costs necessary to meet specific requirements of the award				X		
	Recruitment of personnel on awards (see 200.463)			X			
	Procurement of goods and services for the performance of award			X			
	Disposal of materials acquired in performance of award			X			
200.422	**Advisory councils**	X					
	If special council required and authorized by Federal Agency				X		
200.423	**Alcoholic beverages**	X					
200.424	**Alumni/ae activities**	X					
200.425	**Audit services** General business requirements		X				
	If special audit/services required by sponsor in additional to the above				X		
200.426	**Bad debts**	X					
200.427	**Bonding costs** Reasonable costs required for the general conduct of operations	X					

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	Special Provisions needed to be an allowable direct cost		
	If special or extra coverage pursuant to the terms of the award				X		
200.428	**Collections of Improper Payments** Recover improper payments		X	X			In accordance with cash management standards in 200.305 Payment.
200.429	**Commencement and convocation costs**	X					Except as provided for in UG Appendix III to part 200- Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph (B) (9) Student Administration and Services, as Student activity costs.
200.430 / 200.431	**Compensation - personnel services /Compensation - fringe benefits** Administrative - general office and clerical		X				See UG section 200.413; The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met: (1) Administrative or clerical services are integral to a project or activity; (2) Individuals involved can be specifically identified with the project or activity; (3) such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
	PI and other individuals directly working on award (e.g. post-docs, lab assistants)			X			
	Sabbatical leave for faculty working on award			X			
	Separation pay - related to individuals directly working on award.			X			

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
	Administrative - excessive, unusual, and beyond normal responsibilities.			X (note 2)	X	X	
	Institutionally furnished automobiles (personal use portion - see 200.431(f))	X					
200.432	**Conferences**						See Section 200.474 for Travel Costs and 200.438 for Entertainment Costs
	Related to sponsored award and the primary purpose is dissemination of technical information			X			
	Attendance of others working with PI directly on award			X			
200.433	**Contingency Provisions**	X					
200.434	**Contributions and donations** *Note: donations and contributions received may qualify for cost sharing*	X			X		
200.435	**Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements**	X					
	Patent infringement litigation costs specifically provided for in agrmt.				X		
200.436	**Depreciation** For general capital assets > $5,000		X				
200.437	**Employee health & welfare costs**		X				

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	**Special Provisions needed to be an allowable direct cost**		
200.438	**Entertainment costs**	X					
200.439	**Equipment and other Capital expenditures**						
	General purpose equipment, office and administrative (<$5,000)		X		X		
	General purpose equipment, office and administrative (>$5,000) - recovered by depreciation, see 200.436	X					
	Special purpose (research) equipment directly used on award (>$5,000)				X		
	Capital improvements to land, building, equipment (recovered by depreciation, see 200.436)	X					
	Computers and other IT equipment- administrative use		X				
	Computers and other IT equipment - directly used on award				X		
200.440	**Exchange rates** Increases for fluctuations in exchange rates			X			Subject to availability of funding (in cases where the fluctuation in exchange rates cannot be charged to the grant, an operating budget must be provided.)
200.441	**Fines, penalties, damages and other settlements**	X					

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	**Special Provisions needed to be an allowable direct cost**		
200.442	**Fund raising and investment management costs** Fund raising costs	X					
	Physical custody and control of monies and securities (e.g. Brinks services)		X				
200.443	**Gains and losses on disposition of depreciable assets** Losses	X					
	Gains - see 200.310 Insurance Coverage through 200.316 Property trust relationship for distribution of proceeds to sponsor						
200.444	**General costs of government**	X					Not applicable as university
200.445	**Goods or services for personal use**	X					
200.446	**Idle facilities and Idle capacity**	X				X	See specific section 200.446 (b)(1)&(2) for circumstances that must exist to be considered allowable
200.447	**Insurance and Indemnification** General conduct of business activities		X				
	Specifically required pursuant to the sponsored award (e.g. biohazard materials)				X	X	

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	Special Provisions needed to be an allowable direct cost		
	Medical malpractice (human subjects) - standard coverage provided by University		X				
	Medical malpractice (human subjects) - additional coverage required by sponsored award				X		
200.448	**Intellectual property**						
	Costs not required by the award	X					
	Disclosures, reports, filings , professional services, required by the sponsored award.			X			Uncommon situation, coordinate with OSP
200.449	**Interest**						
	Short term capital needs	X					
	Debt for buildings, major reconstruction, or capital equipment >$10,000		X				
	Interest on specific capital assets or construction specifically for sponsored agreement				X	X	
200.450	**Lobbying**						
	General support of political candidate or direct dealings with government	X					

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
	Technical and factual presentations on topics directly related to the performance of award. Included in scope of work and objectives				X		Uncommon situation, coordinate with OSP
200.451	**Losses on other awards or contracts**	X					
200.452	**Maintenance and repair costs**						
	General equipment, office and administrative		X				
	Specifically related to equipment purchased for the award. (See equipment, 200.439 above. Maintenance should follow same allocation.)				X	X	
200.453	**Materials and supply costs, Including costs of computing devices**						
	General office and administrative supplies. (e.g. paper, pens, toner, cartridges, etc.)		X				
	General office and administrative supplies - excessive and unusual				X	X	
	Research materials and supplies (e.g. lab supplies and notebooks)			X			
	Programmatic materials and supplies (e.g. materials to compile and mail brochure, survey)			X			

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	Special Provisions needed to be an allowable direct cost		
200.454	**Memberships, subscriptions, and professional activity costs** Civic/community organizations and non-business memberships such as social/country clubs	X					
	Institutional professional membership and subscriptions		X				
	Required and necessary for sponsored award - allocation of institutional membership or personal membership if no institutional membership exists				X	X	
200.455	**Organization costs** Incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor	X			X		
200.456	**Participant support costs** Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.			X	X		

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Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	No special approvals Allowable as a Direct Cost	Special Provisions needed to be an allowable direct cost Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
200.457	**Plant and security costs (for capital-related expenditures see 200.439)** General Costs			X			
	Specific to the Sponsored Award				X		Costs necessary for increased level of security due to this sponsored project.
200.458	**Pre-award costs** General	X					
	If necessary for the award and approved by sponsor. (e.g. lag time to order equipment necessary for research)				X		
200.459	**Professional Service cost** General consulting and external services.			X			
	Specialized consulting services required by sponsored award.				X		
	Honorariums - directly related to award			X			
200.460	**Proposal costs**			X			
200.461	**Publication and printing costs** General activities			X			

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	Special Provisions needed to be an allowable direct cost		
	Specific to technical research, such as reporting and journal publications			X			The non-Federal entity may charge the Federal award before closeout for the costs of publication of sharing of research results if the costs are not incurred during the period of performance of the Federal award
200.462	**Rearrangement and reconversion costs** Ordinary and/or normal rearrangement and alteration of facilities in general course of business.		X				
	Specifically incurred for research and necessary for sponsored award.				X		
	Restore facilities to approximately same condition as before.		X				
200.463	**Recruiting costs** Recruiting costs for general personnel services and others not directly working on award.		X				
	Reasonable costs for recruiting personnel directly working on sponsored award: Examples include: advertising, travel, and relocation.			X			If a newly hired employee resigns for reasons which within her/his control within 12 months after hire, the institution will be required to refund or credit such relocation costs to the Federal Government. See note on item 200.421

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
200.464	**Relocation costs of employees** Costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of a new employee.			X (note 1)			Refer to UG section 200.464 for limitations on allowability
200.465	**Rental costs of real property and equipment** General administrative rental costs		X				
	Rental costs specifically required for sponsored award			X			
200.466	**Scholarships and student aid costs** Tuition remission, other compensation in lieu of wages to students - if working directly on award			X			
	Purpose of sponsored award is to provide training. Outlined in scope of work.				X		
200.467	**Selling and marketing costs**	X					Unless allowed under subsection 200.421 as allowable public relations costs or under subsection 200.460 as allowable proposal costs.
200.468	**Specialized service facilities** Original costs of service facilities	X					See 200.436 Depreciation

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	Allowable as a Direct Cost	Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
				No special approvals	Special Provisions needed to be an allowable direct cost		
	If material, the costs based on the award's actual usage of services on the basis of a schedule of rates or established methodology.			X			
	If the costs are not material.		X				
200.469	**Student activity costs** General	X					
	If directly provided for in sponsored award				X		
200.470	**Taxes (including Value Added Tax)** General business activity		X				
	If taxes incurred are based on activity directly related to the award.				X		
200.471	**Termination Costs**						
	Those which would not be incurred had the sponsored award not				X		
	Termination, settlement, and claims of subwards.				X		
	Cancellation of rental costs for unexpired leases necessary for the sponsored award				X		See 200.465 Rental Costs
200.472	**Training and education costs**						

Uniform Guidance Section Reference		Unallowable Cost	Allowable as F&A	No special approvals — Allowable as a Direct Cost	Special Provisions needed to be an allowable direct cost — Sponsor Approval Needed (1)	Unlike Circumstances Must Exist (2)	Additional Notes
	For those directly working on sponsored award. Amount should be reasonable and proportional to effort (see 200.430 above).			X			
200.473	**Transportation costs** Costs should be charged in accordance with the direct charge of the related item. See 200.439 (equipment) and 200.453 (Materials & supplies) above.			X			
200.474	**Travel costs** Reasonable costs in accordance with University's policies and necessary for the sponsored award.			X			
	Excessive and costs beyond normal policy in special circumstances. (e.g. first class air fare)				X		Uncommon situation, coordinate with OSP
200.475	**Trustees** Board of Trustees - reasonable costs for travel and other subsistence		X				See 200.474 for information related to travel costs

(1)   *Strongly recommend this is documented in the budget and approved by the sponsor in the agreement.*

(2)   *Documentation must demonstrate why an unlike circumstance exist and determination is made by CRO.*

Appendix E: University Policy on Federally-Funded Capital Equipment

Federal Grant Capital Equipment Purchases

Purchase of general purpose capital equipment used exclusively or primarily on a sponsored project, special purpose capital equipment, and supplies is allowable as a direct charge subject to the following conditions:

1. University policies related to procurement policies and conflict of interest in purchase related matters must be followed.
2. Sponsor's terms and conditions related to equipment purchases must be followed.
3. Capital Equipment acquisitions of $5,000 or more per unit must have prior approval from the Federal sponsor. Such approvals may be provided in the grant or contract award document, approved budget, or in correspondence from the grants/contracting officer.

Recording

Capital equipment that is purchased with federally sponsored funds must be recorded in the University's fixed assets ledger.

Title

Title to capital equipment purchased with federal sponsored project funds generally vests in the University. If the federal sponsored project agreement terms or federal sponsor policy indicate that title to capital equipment may not vest in the University, then the capital equipment becomes the property of the federal sponsoring agency. The Principal Investigator is not the title holder of the capital equipment.

Capital Equipment Inventory

The University is required to perform a full physical inventory of its federally sponsored federal capital equipment, and a subsequent reconciliation to the recorded assets in the financial system and supporting federal capital equipment records, at least once every two years, in accordance with the OMB Uniform Guidance. The full physical inventory of capital equipment usually takes place in the Spring, before the close of the fiscal year. The process for the biennial inventory is as follows:

1. The Fixed Asset Accountant notifies all Principal investigators of federally-sponsored project funds used to purchase capital equipment of the timetable established for the completion of the biennial inventory. Once notified, the Principal Investigator is given approximately two weeks to

prepare for inventory activity for their respective federal grant. Arrangements are made, as necessary, with each Principal Investigator to ensure the access and success of this process without extraordinary inconvenience to the University or the Principal Investigator. It is the Principal Investigator's responsibility to inform the Fixed Asset Accountant, at the time of scheduling the inventory, if special arrangements need to be made.

2. The Fixed Asset Accountant performs an inventory of each piece of capital equipment recorded in the financial system and supporting federal capital equipment records, by physically locating, inspecting, and confirming the information related to the capital equipment, including condition, location and other identifying information.

3. Results from the inventory are reconciled with the assets' recorded in the financial system and supporting federal capital equipment records and updated accordingly. Any errors or discrepancies are resolved with the Principal Investigator at this time.

4. The Principal Investigator can request an updated listing of their capital equipment, based on the outcome of the physical inventory. Any changes or corrections to this list should be reported to the Fixed Asset Accountant throughout the year to ensure timely and accurate asset information as recorded in the financial system and supporting federal capital equipment records, as well as successful and smooth biennial physical inventory.

Disposal of Capital Equipment

Principal Investigators are required to notify Jeremy Slatken, Associate Controller, before disposing of assets or capital equipment purchased with federally sponsored funds. The disposal of furniture and equipment must be in accordance with applicable Federal laws, terms of the Federal grant agreement and with written approval from the Federal sponsor. Assets purchased with externally sponsored funds are often subject to stricter disposal requirements and should be handled accordingly. In some instances, federal agencies retain title to capital equipment purchased with sponsored funds, and may require that the capital equipment be returned to them when no longer needed. Proceeds from the sale of equipment purchased with sponsored funds often revert back to the sponsoring agency. The University records gains and losses associated with capital equipment in compliance with OMB Uniform Guidance.

Capital equipment disposals also impact University financial statements and could have tax implications and, therefore, must be accounted for accurately and timely.

Appendix F: Time and Effort Reporting and Certification

The University must follow the standards of the Office of Management and Budget (OMB) issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") and applicable federal regulations with respect to certifying effort charged to federally sponsored projects. The University maintains an effort reporting system and obtains effort certification from employees in compliance with federal regulation. The University requires employees to certify the accuracy of the percentage of time (i.e., effort) charged to sponsored projects. If effort is not properly certified, salary charges must be removed from the sponsored account.

Reason for Guidelines

The University's effort reporting system assures these external sponsors that funds for the projects they sponsor are properly expended by certifying that the salaries and wages charged to the projects are consistent with the effort contributed. All employees involved in certifying effort must understand that severe penalties and funding disallowances could result from inaccurate, incomplete or untimely effort reporting.

Procedures

The time and effort certification report accounts for 100 percent of all effort for which the University compensates the individual. Even where the number of hours of effort the individual expends each week substantially differs from the "normal" work week of 35 hours, time and effort percentages are based on total effort, not hours.

The University time and effort certification reports are to be signed by the employee and in cases when the employee is not available, the principal investigator, to confirm that all activities (sponsored and nonsponsored) are reported correctly and that the distribution of effort shown on the certification report reasonably reflects the percentage of total effort that was spent on each activity (OMB Uniform Guidance).

Frequency

Fordham has three reporting periods, which are fairly consistent with the University's academic calendar: fall, spring and summer. Several days after the end of each semester period, the University will generate time and effort certification reports, which must be completed and returned within the defined deadline.

Distribution and Certification

Every principal investigator (PI) will receive a packet of reports - one report for each person who is compensated in whole or in part by the PI's federally sponsored project. The report will show the employee's time and effort distribution as of the end of that semester period. The PI will be responsible for the following:

- Reviewing the preprinted effort report percentages and comparing them to the committed level of effort in the authorized budget.
- Distributing the report and obtaining the employee's certification. Signing the report confirms that effort, as certified, reasonably represents the effort expended during the period. If employee(s) are unavailable to certify their time, then the PI or another should sign the report(s), as long as he/she has suitable knowledge of the employee's effort.
- Retaining a copy of each employee's report.
- Returning the original reports to the Grant Accounting Office within the defined deadline.
- If the effort reports are not properly certified and returned to the Grant Accounting Office in the requested timeframe, the salary charges are required to be transferred from the sponsored grant account back to each employee's home department.

Corrections

Actual effort should be closely monitored throughout the life cycle of each award. Significant changes to planned effort distributions should be made as soon as they are known by the Principle Investigator by the completion of a "Payroll Labor Change and Redistribution Form". If, at the end of a certification period, the effort percentage reflected on the certification is not a reasonable estimate of the employee's actual effort, the percentage should be crossed out in ink with the correct percentage written in the margin.

A "Payroll Labor Change and Redistribution Form" may be required with a corrected certification report. In accordance with the cost transfer guidelines, correcting forms should be completed, signed by the appropriate personnel and sent to the HRIS Office for processing and approval. The Grant Accounting Office will review each cost transfer to ensure the transfers and related explanations meet the budget, allowability and allocability requirements of OMB's Uniform Guidance.

Appendix G: Subrecipient Process

I. Subrecipient Selection and Review

Preparing Proposals with Outgoing Subawards. A Fordham investigator who plans to include another institution to undertake responsibility for a substantive portion of the programmatic effort described in a proposal must provide a number of documents from the proposed subrecipient institution well in advance of proposal submission. At a minimum, these documents include:

- Evidence of commitment to participate in the project and abide by all the associated terms and conditions;
- Statement of work, including identification of the use of human subjects and/or animals;
- Detailed budget and budget justification.

The PI should select a subrecipient based on his/her assessment of the subrecipient's ability to perform the work successfully. This should include an analysis of the subrecipient's past performance and technical capability as well as an assessment of the proposed costs for the work to be done.

Risk Assessment. The Office of Sponsored Programs (OSP) is responsible for conducting subrecipient risk assessments on behalf of the University. If the University has no other active awards involving a proposed subrecipient, OSP will begin by sending them the "Subrecipient Profile Questionnaire".

The Subrecipient Profile Questionnaire requests a variety of information regarding the financial status of the proposed subrecipient entity. In general, the timing of this assessment will normally occur when the prime award appears to be imminent, such as during or at the point of award. However, OSP may at its discretion issue the questionnaire at the time of proposal submission if there is a risk to timely subaward issuance.

Once the questionnaire is returned, OSP will complete the "Subrecipient Risk Checklist." If the risk analysis results in a high level of financial or compliance risks, OSP will consult with the Controller's Office, the Institutional Review Board or Institutional Animal Care and Use Committee and with the Office of General Counsel to develop a proposed risk mitigation strategy that may include special terms and conditions in the subaward agreement or other forms of more robust monitoring procedures in accordance with the OMB Uniform Guidance. In rare instances, Fordham may determine that the risk of entering into a subaward with the proposed entity is excessive and will not move forward with executing the agreement.

II. Negotiating and Executing Subrecipient Agreements

Subrecipient Compliance and Assurance. As the prime recipient of an award which includes one or more outgoing subawards to other entities, the University has the responsibility for ensuring that all research under the prime award is conducted and administered in compliance with sponsor requirements and University policies. The subrecipient organization must certify that it will comply with all appropriate representations, approvals, assurances, and certifications related to the research project -- including human subjects, animals, export controls, and financial conflict of interest -- before the subaward can be fully executed.

Federal Demonstration Partnership (FDP) Template. The University employs the Standard FDP subaward template when issuing subawards as applicable.

Standard Terms in a Subaward. A subaward will generally include terms and conditions that address the following as appropriate (**Note:** This list is not all inclusive. The terms and conditions will be dictated by the prime award and/or risk level of the subrecipient):

- Implementation of any appropriate and necessary risk mitigation strategies;
- Mandatory flow-down provisions from the prime award;
- Non-financial reporting requirements;
- Financial terms and conditions including: cost reimbursement, billing requirements, and payment terms;
- Ownership of intellectual property and data;
- Certification of invoices that costs conform to conditions of allowability and support the performance of work.

Subawards issued under a federal prime award will include the following information as required by **OMB Uniform Guidance**:

(1) Federal Award Identification.

- Subrecipient name;
- Subrecipient's DUNS number;
- Federal Award Identification Number (FAIN);
- Federal Award Date;
- Subaward Period of Performance Start and End Date;
- Amount of Federal Funds Obligated by this action;
- Total Amount of Federal Funds Obligated to the subrecipient;
- Total Amount of the Federal Award;
- Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- Name of Federal awarding agency, pass-through entity (Fordham University), and contact information for awarding official;
- CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
- Identification of whether the award is R&D; and
- Indirect cost rate for the Federal award.

(2) All requirements imposed by Fordham (the pass-through entity) on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.

(3) Any additional requirements that Fordham (the pass-through entity) imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;

(4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient or a de minimis indirect cost rate (presently 10% of modified total direct costs).

(5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary; and

(6) Appropriate terms and conditions concerning closeout of the subaward.

III. Post-Award Subrecipient Monitoring

As a pass-through entity, Fordham must monitor the subrecipient to ensure that the subaward is used for authorized purposes, is in compliance with Federal statutes and regulations, and achieves performance goals. In accordance with OMB Uniform Guidance, Fordham's subrecipient monitoring activities must include:

- Reviewing financial and programmatic reports as required by the Subaward;
- Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits, on-site reviews, and other means;
- Issuing a management decision for audit findings pertaining to the Federal award as required;
- Verifying that every subrecipient is audited as required by OMB Uniform Guidance;
- Considering whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records; and
- Considering taking enforcement action against noncompliant subrecipients.

Fordham must also evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward. Such factors to consider in making the evaluation may include:

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit;
- Whether the subrecipient has new personnel or new or substantially changed systems;
- The extent and results of Federal awarding agency monitoring; and
- Any other factors.

Depending upon the assessment of risk posed by the subrecipient, the following monitoring tools may be useful to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- Providing subrecipients with training and technical assistance on program-related matters;
- Performing on-site reviews of the subrecipient's program operations; and
- Arranging for agreed-upon-procedures engagements.

If any material issues are discovered in the activities described above, the PI will review to determine if further monitoring techniques or corrective action plans are needed. In these instances, the PI will collaborate with OSP and the Controller's Office to implement corrective actions and increase the level and/or frequency of monitoring procedures for the respective subrecipients.

Appendix H: Post-Award Contacts

POST AWARD CONTACT INFORMATION – A brief list for your convenience

Any notification of award (including contracts and subcontracts), must be reviewed, accepted, and when necessary, signed by the **Office of Sponsored Programs**. Award Notices must be received in order to establish a Banner fund. Expenses should not be incurred on a project until an official notice of award has been received from the sponsor

For complete information on grant award management, see the External Awards Manual at the Office of Sponsored Program's website.

OFFICE OF SPONSORED PROGRAMS STAFF

> **Rebeca Franco,** Director, Office of Sponsored Programs rfranco@fordham.edu or osp@fordham.edu

> **Rogel Nuguid,** Grants Officer, Office of Sponsored Programs rnuguid@fordham.edu

INSTITUTION GIVING STAFF

> **Marcy Funaro,** Director of Institutional Giving mfunaro1@fordham.edu

GRANTS ACCOUNTING

The Office of Grants Accounting assists faculty in managing grants by creating internal spending accounts, performing quarterly monitoring of financial activity in Banner Finance (or when dictated by reporting requirements), obtaining grant payments from sponsors, and creating and submitting financial reports. grantsaccoutingoffice@fordham.edu

> **Bibiana Solis,** Manager, Grant Accounting and Reporting lgil@fordham.edu

> **Sheleema Bacchus,** Grant Analyst **-** Accounting Services sbacchus3@fordham.edu

> **BANNER FINANCE TRAINING SCHEDULE - FORDHAM IT**
> At minimum, PIs or designees should review expenditure charges and encumbrances in Banner Finance on a monthly basis; more frequently is advisable.

HUMAN RESOURCES/ACADEMIC FINANCIAL PLANNING AND ANALYSIS

Rebeca Velazquez, rvelazquez@fordham.edu
Processes faculty course releases with HR, which require an Employee Action Form, which is found in the HR forms library at the HR website.

Julie OlivoRodriguez olivorodigu@fordham.edu
Liaison between Provost's Office & HR; contact for initiating any type of new staff hires.

Damarie Cardona-Reilly, SHRM-SCP, Sr. Dir.of HR Information Systems (HRIS)
cardona@fordham.edu

Office of Human Resources Information Systems (HRIS)
hrisinfo@fordham.edu
Responsible for the administration of the Banner Human Resources Enterprise Content Management System. HRIS manages all employee information, including but not limited to biographical/demographic information, employment dates, employee compensation, position management, and benefits administration as it relates to Payroll

ACCOUNTS PAYABLE
AP@fordham.edu
Computers are purchased through the Fordham portal, through the Tech Help page. Travel reimbursements go through **Concur** through the Fordham portal.

Nelly Alicea, Assistant Director
nalicea@fordham.edu; 718-817-4957

Stefania Huero-Serrano, Senior Associate
shueroserrano@fordham.edu; 718-817-4959

STRATEGIC SOURCING
Shonda C. Nesbitt, Interim Director, Procurement Operations
nesbitt@fordham.edu

Strategicsourcing@fordham.edu 718-817-4910
> For Signature cards, FINBUY (Amazon Proftect/Staples), POs, Giftcards

duplicaterh@fordham.edu 718-817-4920
> Business cards, those requests should be directed to Printing services, ID cards, Canon services

TREASURY
Kathy Van Doran, Associate, Treasury and Risk
kvandoran@fordham.edu; 718-817-4950
Handles requests for American Express cards. Kevin Munnelly and Paul Reis in the Provost's Office, as well as Bibiana Solis in Grants Accounting, should be copied on all requests for corporate cards.

DEVELOPMENT AND UNIVERSITY RELATIONS

Advancement Services (AS) manages gift processing in DAUR. AS creates a FOAPL, which is shared with the faculty member managing the award. They have access to the account and manage expenses, coordinating with their Department Budget Manager.

Robert Smith, Asst. Vice President, Development Operations and Donor Engagement
rsmith@fordham.edu

Nick Monteleone, Senior Director of Advancement Services
nmonteleone@fordham.edu