

OFFICE OF RESEARCH AND SPONSORED PROGRAMS
(ORSP)
Policy & Procedure Manual

University Policies & Procedures for Requesting, Accepting, and
Administering Grants, Contracts, and Cooperative Agreements
Concordia University Wisconsin-Ann Arbor

1. OVERVIEW AND INTRODUCTION

1.1 Overview

The Office of Research and Sponsored Programs (ORSP) serves Concordia University Wisconsin-Ann Arbor (Concordia) by offering guidance and support resources to Concordia faculty, students, and staff at both the Wisconsin and Ann Arbor campuses to ensure successful project proposals, completion, and compliance throughout a sponsored project's lifecycle, and thorough and thoughtful research administration services.

Concordia is a teaching-focused, primarily undergraduate institution (PUI) committed to helping students develop in mind, body, and spirit. As such, sponsored programs generally pertain to creating a sustainable environment for students to flourish as learners, which includes research opportunities and ever-improving student services. ORSP supports relationships between strong research culture, curious and effective teaching faculty, and enhanced student learning.

1.2 Vision

Concordia aspires to a thriving culture of research sustained by curious, motivated, and engaged faculty and students who are supported by a competent ORSP. Our culture of research sustains nationally regarded faculty, high-quality student researchers, well-funded programs of research in all academic areas, and regionally competitive research facilities.

1.3 Mission

ORSP supports faculty and student research at Concordia by promoting scholarly engagement, assisting with proposal development, ensuring compliance and stewardship of sponsored projects, and fostering a culture of inquiry aligned with the university's mission.

1.4 Purpose and Scope

This manual outlines Concordia's policies and procedural guidelines regarding programs and projects sponsored by outside entities using grants, contracts, and cooperative agreements. This manual governs federal grants and federally-funded research. Focus remains on sponsored projects related to research and scholarship and government grants with strong compliance requirements. Other types of financial

contributions relevant to Concordia are handled by the Office of Advancement. These include gifts and other in-kind contributions but also include grants when applicable. Below is a guide between ORSP's scope of work and the Office of Advancement's.

NOTE: Considerable overlap exists between the work of these offices and exceptions are made case by case.

| Primary Purpose of Funding | Pre-Award Lead |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Faculty research, scholarly activity, academic innovation | ORSP |
| Private funding for scholarships, capital projects, sponsorships, donor-directed programming, university presidential priorities | Advancement |
| Government grants, grants requiring intensive post-award compliance | ORSP (with Advancement Support) |
| Government earmark requests | Advancement (with ORSP Support) |
| Opportunity requires expertise of both offices | Joint (ORSP + Advancement) |
| One office is at/near capacity limitation | Joint (ORSP + Advancement) |
| Post-Award Requirements | Post-Award Lead |
| Government or compliance-intensive awards requiring financial monitoring, audit readiness, or regulatory oversight (e.g. NIH, NSF, DOJ, DOE, Earmark) | ORSP |
| Minimal reporting awards or donor-funded contributions requiring relationship stewardship and gratitude outreach; non-research private grant agreements with post-award reporting | Advancement |

1.5 Authorities and Responsibilities

Sponsored project awards legally bind Concordia to the complete scope of work as prescribed in grant award agreements. Federal grant award agreements require:

- 1.5.1. Compliance with terms and conditions outlined by sponsor;
Including federal awards terms and conditions codified in 2 CFR 220,
which is incorporated herein by reference.
- 1.5.2. Perform a defined scope of work within a specified time period

- 1.5.3. Provide fiscal reports (subject to audit)
- 1.5.4. Provide performance reports
- 1.5.5. Return unexpended funds

Authority to request and accept sponsorship is vested in the Board of Regents and President. The President has delegated this authority to the ORSP Director, who is responsible for ensuring that Concordia has appropriate policies and procedures for the review and management of sponsored projects and sponsor funds. To ensure proper recordkeeping and compliance, ALL faculty, staff, students, and leadership pursuing external funds that meet Source, Content, Compliance, Authorship, and Capacity criteria of ORSP must go through ORSP to apply for and obtain those funds. ORSP has the authority to enforce these policies.

2. APPLYING FOR GRANTS (Pre-Award)

2.1 Eligibility to Serve as PI or Project Director

Concordia is the legal and fiscal agent for extramural awards. Eligibility to serve as PI is limited to those individuals with whom Concordia has a formal written agreement that specifies an official relationship between individual and Concordia. The agreement must enable Concordia to fulfill its responsibilities as fiscal and administrative agent of an extramural award. Agreements are extended through regular full-time faculty. Part-time faculty, adjuncts, and scientist-track employees may serve as PIs on a case-by-case basis with approval of the Chief Academic Officer or representatives.

2.2 Types of Awards

Sponsors use three main legal instruments to sponsor University projects: grants, cooperative agreements, and contracts. This manual uses the term "grant" to refer to all award types unless otherwise specified. Differences among instruments are relevant, and specific guidance is provided. All common ORSP agreements such as Invention Disclosures, Material Transfer Agreements, and Sponsored Scholarship Agreements are included in the term "grant" for compliance and policy efficiency (unless specifically stated).

Grant - Assistance instrument of which the primary purpose is to support the University in pursuit of its mission. Sponsor has no substantial involvement in

conduct of project.

Cooperative Agreements - Assistance instrument used by federal agencies in cases where agency anticipates being substantially involved with awardee in programmatic aspects of work.

Sponsored Contracts - Primary purpose is to enable sponsors to purchase services or goods from the University. Contract performance is closely monitored by sponsors to ensure compliance with the purpose of contract.

Subawards - Award provided by a pass-through entity to a subrecipient to carry out part of a federal award received by the pass-through entity. Does not include payments to a contractor.

2.3 Responsible Conduct of Research

Federal Regulations require individuals conducting research to do so in an ethical, honest, accountable, and responsible manner. All faculty are required to complete Responsible Conduct of Research (RCR) training (available via CITI) as part of the new hire onboarding process.

Staff and students, in addition to faculty, are required to keep further ethics training up to date if they intend to engage in research. Concordia Institutional Review Board (IRB), Institutional Biosafety Committee (IBC), and Institutional Animal Care and Use Committee (IACUC) policies comply with the ethical research principles set forth by the federal government [\[Federal Policy for the Protection of Human Rights \(45 CF 46\)\]](#) and The Belmont Report: Ethical Principles and Guidelines for the Protection of Human Subjects of Research (https://videocast.nih.gov/pdf/ohrp_appendix_belmont_report_vol_2.pdf)

University's IRB website and policies can be found at:

<https://www.cuw.edu/about/offices/institutional-review-board/index.html>.

2.4 Regulations

To be eligible for federal support, Concordia must uniformly adhere to regulations that govern conduct of research and management of extramural funds. Concordia employees must help the university preserve eligibility for external funding by adhering to the requirements and policies of Concordia and sponsors. Concordia has an obligation to help its employees understand and meet requirements. By

accepting grant awards, the PI certifies that such requirements have been discussed and understood before funds are expended. Excellence in scholarship works in concert with prudent and consistent grant administration. ORSP aims to preserve Concordia's eligibility for grants and enhance its reputation among sponsors by promoting best practices in grants administration.

2.5 Pre-Award Budgeting

The proposal budget provides a categorical breakdown of the project costs and presents a justification that relates the costs to the project objectives and tasks. Budgets submitted to the sponsor includes a budget worksheet and budget justification or narrative. Budget categories correspond to the funder's required forms. The budget justification or budget narrative explains how budget figures were estimated and relates the anticipated expenditures to the project's tasks and deliverables.

REMINDER: the proposal budget is a good faith estimate that becomes part of legal agreement between the sponsor and recipient after the award. All budgets must be reviewed and approved by ORSP, the Finance Office, and Dean of the school which the applicant belongs to before submission to a sponsor.

Changes can be made after the award has been accepted, with restrictions based on the sponsor. Sponsors vary in amount and type of re-budgeting allowed. Applicants consult with ORSP in advance of any sponsor deadline to ensure the budget complies with sponsor guidelines and Concordia policies, reflects total cost of project, and is justified in a clear and unambiguous manner. Concordia adheres to *2 CFR 200* Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards regarding budgeting, expenditures, accounting, and administration for federally sponsored projects

2.6 Pre-Award: Salaries and Wages

Time and Effort of project personnel is always included in the budget plan. Proposed salaries and wages are in accordance with Concordia approved rates. PIs must include fair and appropriate sponsor compensations for effort percent dedicated to the proposed work.

2.6.1. Faculty Salary Charged to Grants

Regarding payments to faculty members from government grants and contracts, Concordia adheres to federal policy as described in Office of Management and Budget 2 *CFR 200*, et al. of Uniform Grant Guidance. Proposal budgets are submitted to sponsors in advance of actual project start date making amounts budgeted for salaries estimates. If approved by the funding agency, actual salary payments to faculty members are based on salaries at the time research is conducted and are subject to availability of funds.

Salary chargeable to grants is limited to the effort outlined and actually expended on sponsored project. Salary charged to a grant must be reasonable, allowable by Concordia and the sponsor, and allocable to the project using Concordia's accounting and effort reporting systems. All changes to effort and salary must receive prior approval from ORSP.

All staff and faculty whose salary (partial or otherwise) is paid out of federal funds must complete a time and effort report (described later in this manual).

Faculty cannot be on a teaching overload and receive a course release/buyout at the same time without Dean approval.

Procedures for pre-award course release approval

- a. The PI communicates the potential course release with their Department Chair at inception of the idea
- b. The Department Chair is responsible for devising a teaching coverage plan.
- c. The Department Chair and Dean both confirm the plan by approving the proposal prior to submission.

2.6.2. Salary Supplements and Extra Service Pay

Faculty and staff are compensated for assignments which they are specifically qualified for and that advance the mission of Concordia, but which fall outside expectations associated with employee's current job description.

Extra Service Pay occurs when an employee on a full-time (100%) contract with Concordia receives compensation from a federal, state, or private grant during the assigned contract period which exceeds assigned institutional base salary (IBS), and when that compensation is offered in exchange for performance of duties not required within the scope of the primary contract.

Faculty or staff receiving extra service pay are expected to perform all regular duties and responsibilities assigned by Concordia. Additional duties must be feasible and must not interfere with or diminish faculty or staff member's capacity to meet expectations of primary contract.

Without prior approval from their dean and the VP of Academics, project personnel cannot receive extra service pay when they also have time and effort for their normal salary charged to the grant.

When grant funds from federal, state, or private sources are used to augment academic salaries, an 'extra service pay' request must be included in initial grant proposal and approved by federal granting agency. An approved extra service pay request constitutes a commitment of effort that must be fulfilled, whether or not salary is paid for effort on that project.

NOTE: Extra service pay on externally sponsored projects is permitted for full-time faculty or staff members IF all qualifications are met including:

- a. Aligns with sponsor's rules and regulations and approved by sponsor
- b. Written into grant proposal or, in cases of a budget adjustment, is documented with the sponsor
- c. Does not exceed 10% of base salary
- d. Keeps faculty member's total compensation within salary range for rank and academic discipline (Ex: if salary range for assistant professor is \$50-\$70K, and faculty member currently earns \$65K for base salary, not exceeding \$5K in extra service pays)

- e. Approved in writing by appropriate Director/Chair, Dean, and VP
Accumulation of extra service pays is monitored by HR and ORSP.

Procedures for pre-award extra service pay approval

- f. The PI communicates potential need for extra service pay with ORSP and their Department Chair at inception of the idea.
- g. ORSP determines allowability
- h. The Department Chair and Dean both confirm the plan by approving the proposal prior to submission.

2.6.3. Fringe Benefits

Employee benefits are charged as a direct cost on basis of a fixed percentage of salary or wages. Concordia's allocated benefit rate is determined annually by HR Department and is based on Concordia's budgeted fringe benefit costs for that same period.

2.7 Travel

2.7.1. General

"Travel costs" include expenses for food, transportation and lodging incurred by Concordia employees during their grant work. Travel costs that arise from a federally funded project are paid (or reimbursed) with federal funds at actual cost. Travelers must use the least costly method of transportation (including rental cars) that meet the traveler's schedule and business needs. Payments must be applied to an entire trip, not varied from day to day.

- a. Mileage Reimbursement (following the federal mileage reimbursement rate) must not exceed the lowest cost of comparable coach airfare (e.g. advanced booking, Saturday stay over). Concordia reimburses mileage in personal vehicle for up to 200 miles (must include trip map); Trips exceeding 200 miles MUST rent a car (gas reimbursed in rentals only).

2.7.2. Food and Lodging

Cost of food, lodging and incidental expenses are paid (or reimbursed) with grant funds, provided they are i) reasonable, ii) incurred as part of

a federally funded project; and iii) would be permitted under Concordia's general travel expense policy. Travel expenses for dependents are not allowed, unless travel is in excess of 6 months or prior approval is obtained from awarding agency.

- a. Lodging: hotel reservations are reimbursed post-date of stay. Must stay within hotel chain or receive prior authorization from the Business Office Operations Manager (ex: Airbnb, Verbo)
- b. Food/Drink: reimbursed through receipt submission; gratuity range 15%-20%. NOTE: alcohol is NOT allowable for reimbursement.

Required documentation: itemized receipts for each individual billing expenses are necessary to the completion of the federally funded project AND costs are reasonable and consistent with Concordia's standard travel and university reimbursement policies.

2.7.3. Commercial Air Travel

Grant funds can be used only to pay basic, least expensive and unrestricted accommodations (commonly referred to as "coach class") offered by commercial airlines unless such accommodations would:

- a. Require circuitous routing
 - b. Require travel during unreasonable hours
 - c. Excessively prolong travel
 - d. Result in additional costs that would offset the transportation savings
- OR
- e. Offer accommodations not reasonably adequate for traveler's medical needs

Whenever first-class or business-class fares are required to meet a traveler's medical needs, reason for additional expense must be documented in file. Without documentation, such additional expenses are not paid (or reimbursed) from federal funds. Travel file must be

documented whenever fares in excess of basic, least expensive rate are incurred (e.g. basic fare would excessively prolong travel or no basic fare seats available on date in question).

In addition, the “Fly America Act” requires that travel paid with federal funds be restricted to US carriers. Certain limited exceptions apply. Contact ORSP if suitable service is not available from a US carrier.

2.7.4. Ground Transportation

Ground Transportation (automobile, bus, train) expenses are charged when **i)** commercial air transportation is not feasible; or **ii)** cost of ground transportation is equal to or less than allowable airfare.

2.8 Other Direct Costs

2.8.1. Equipment

“Capital Equipment” is an individual item costing \$5,000+ and having a useful life of more than 1 year. Component parts together costing \$5,000+ are capitalized provided item has a useful life of more than 1 year. “Component part” is any item that cannot stand alone and is an integral part of, or enhancement to, an existing piece of equipment.

NOTE: Sponsors may allow equipment costing up to \$5,000 to be classified as a supply for purpose of determining whether sponsor's prior approval is required to acquire the item. When sponsor's dollar threshold for classifying an item as ‘capital equipment’ is higher than Concordia’s threshold, Concordia uses its threshold for the purpose of budgeting and accounting expense but observes sponsor's threshold for purpose of determining whether sponsor's prior approval is required to acquire item.

2.8.2. Materials and Supplies

PI specifies type and quantity of supplies and provides an estimate of their cost. PIs must adhere to university’s policies and procedures as it concerns making purchases using federal grant funds.

2.8.3. Subcontracts and Subawards

For federal sponsors, note an important distinction between subcontracts

(procurement) and subawards. At the budget preparation stage, PI must secure bids or letters confirming the estimated cost of the service.

Procurement of goods and services from vendors by subcontract must comply with SPM 17. Contracts involving sponsored projects must be endorsed by ORSP. ORSP involvement in preparation and review of such contracts ensures that contract is allowed by terms of sponsorship agreement and contract incorporates any required sponsor terms and conditions.

Pass-Through Entity Requirements

When Concordia issues subawards under a federal award, it must comply with 2 *CFR* 200.332 and provide subrecipients with required information and monitoring.

Required Subaward Information

Each subaward must include:

- a. Federal award identification (CFDA/ALN number, award name, FAIN)
- b. Federal awarding agency name
- c. Indirect cost rate and approved base
- d. All applicable terms and conditions
- e. Requirements for performance and financial reporting
- f. Requirements for allowable costs, record retention, and audit compliance
- g. Identification of subrecipient as subrecipient (not a contractor)

Monitoring Responsibilities

Concordia will:

- h. Review subrecipient risk
- i. Monitor financial and program performance
- j. Issue management decisions on audit findings
- k. Follow up on corrective actions
- l. Ensure subrecipients comply with Uniform Guidance Requirements

NOTE: Concordia imposes additional conditions as appropriate.

2.9 Purchasing

In accordance with 2 *CFR* 200.317–200.320 and institutional procurement procedures, Concordia adopts the following standards when purchasing services, supplies, or other goods with federal grant funds:

2.9.1. Procurement Policy & Documentation

Concordia maintains written procurement procedures that apply to all federally funded purchases and subawards. These procedures define procurement methods, internal controls, thresholds, and documentation requirements, and are reviewed periodically by ORSP and Finance.

2.9.2. Micro-Purchases

Micro-purchases are defined as purchases with an aggregate cost at or below Concordia's micro-purchase threshold (check with the CFO for current level). To the extent practicable, micro-purchases are distributed equitably among qualified suppliers. Threshold is adjusted as consistent with federal regulation. Micro-purchases may be made without soliciting formal competitive bids or price quotations if the purchaser determines price is reasonable, based on research, prior purchase history, or other information. Purchaser must document basis for price reasonableness and maintain documentation in procurement files.

2.9.3. Small Purchases

For purchases exceeding the micro-purchase threshold but not exceeding Concordia's simplified acquisition threshold (check with the CFO for current level), the purchaser must obtain price or rate quotations from an adequate number of qualified sources. All quotes, justification for award, and selection rationale must be maintained in procurement records.

2.9.4. Formal Procurements (Sealed Bids or Competitive Proposals)

For procurements above the simplified acquisition threshold, Concordia must use formal procurement methods complying with 2 *CFR* 200.320(b). Methods include sealed bids (for fixed-price contracts when

conditions permit) or competitive proposals (when sealed bidding is not appropriate). Awards are made to the lowest responsive and responsible bidder (sealed bids) or the bidder/offeror whose proposal is most advantageous considering all evaluation factors (competitive proposals). Public notice is required for formal procurements, unless a valid noncompetitive exception applies. Sole-source/noncompetitive procurements are only allowed when one of the limited exceptions applies (e.g., only one source, public emergency, agency authorizes).

2.9.5. Vendor Responsibility, Debarment/Suspension & Conflict-of-Interest Checks

Concordia complies with federal requirements prohibiting transactions with parties that are suspended, debarred, or otherwise excluded from receiving federal funds.

Verification Process

Before issuing a purchase order, contract, or subaward funded in whole or in part with federal funds, Concordia will:

- a. Check the SAM.gov Exclusions database;
- b. Obtain a certification from the vendor or subrecipient, if required; and
- c. Document verification in procurement or subaward files.

Prohibited Transactions

Concordia may not:

- d. Enter into covered transactions with suspended or debarred entities
- e. Issue federal funds to a subrecipient that does not pass the eligibility check

Ongoing Monitoring

Subrecipients are required to notify Concordia immediately if their status changes during the award period.

NOTE: All documentation is retained in accordance with Concordia's record retention policy.

2.9.6. Recordkeeping and Retention

All procurement documentation must be retained in accordance with grant record retention policy. Procurement files must be made available for audit or review by federal agencies, the finance office, and Concordia's auditors.

2.9.7. Prohibition against Split Purchases

Purchasers may not divide or "split" a procurement into smaller purchases to circumvent competitive procurement thresholds.

2.10 Indirect Costs (aka Facilities and Administration Costs)

2.10.1. Definition

Facilities & Administrative (F&A) costs are real costs that institution incurs in support of extramural activities, but which cannot be directly charged to a specific grant or contract. Costs result from shared services such as libraries, physical plant operation and maintenance, utility costs, general, departmental and sponsored projects' administrative expenses, and depreciation or use allowance for buildings and equipment. F&A costs include indirect costs or institutional overhead. F&A rates for all Federal grants and contracts are periodically negotiated with cognizant Federal audit agency, the HHS.

2.10.2. Rate

Concordia's Indirect Cost Rate is 50.4% on campus and 26% off campus (rate expires on June 30, 2027).

NOTE: If funding opportunity does not allow for indirect costs or caps a rate lower than our negotiated rate, the opportunity must first be approved by the Director of ORSP prior to submitting.

2.10.3. Procedure

All applications for federal and non-federal grants and contracts must include indirect costs calculated at the agreed-upon rate set forth in the Concordia/HHS Negotiation Agreement. Indirect cost rate is negotiated annually between US Department of Health and Human Services (HHS)

and Concordia Vice President of Finance. VP of Finance is required to submit a request to HHS by the end of each calendar year. Some federal and non-federal agencies have an established indirect cost rate which is less than the federal rate. In this instance, Concordia considers accepting that rate after a review by ORSP.

2.10.4. Distribution

Indirect Costs are distributed as follows:

| Recipient | Percentage of IDC |
|-----------------------------------------|--------------------------|
| PI | 10% |
| Department | 10% |
| Office of Research & Sponsored Programs | 50% |
| General Fund 1 | 30% |

2.10.5. Compliance

Allowable Uses of Indirect Funds

- a. Travel to present research and attend professional conferences
- b. Purchase supplies and equipment necessary to support research and scholarship
- c. Hiring workers (student or other personnel) to support research and scholarship
- d. Purchase of professional journal subscriptions and professional memberships
- e. Concordia graduate or undergraduate assistantships for research and scholarship
- f. Match or cost-sharing contributions for sponsored projects
- g. Course buyout to focus on research or scholarship
- h. Other reasonable and allocable expenditures related to sponsored project activity or scholarship
- i. Publications or memberships directly related to research

Unallowable Uses of Indirect Funds

- j. Expenses on items not reasonably related to research or sponsored

project activities

- k. Pay in excess of the full-time base salary for principal investigators during the academic year
- l. Donations to an outside organization
- m. Expenses that do not comply with federal, state, or university fiscal policies

ORSP Director (in consultation with VP of Academics) determines if proposed use of indirect funds is allowable.

2.11 Cost Sharing

Also called "matching," refers to salary or cash portion of total project cost not paid by sponsor. Concordia is making a cost sharing promise to a sponsor when the proposal or budget includes a statement that leads a reader to believe non-sponsor funds are available or devoted to a project. In case of cost shared effort, cost sharing is promised or committed when proposal or budget includes a statement that quantifies amount of time to be devoted to work.

All proposals that contain cost-sharing must be approved by ORSP and CFO. Cost-sharing obligations must remain within reason and capable of being fulfilled using acceptable resources available to PI, department, school, or center involved. Clear outlines concerning ability of Concordia to meet commitment from acceptable resources are required. Concordia's policy provides clarification and guidance concerning Concordia practices regarding expenditures in conjunction with federal regulations governing allowability of cost-sharing.

2.11.1. **Mandatory cost sharing** may be imposed onto Concordia by a sponsor as a condition of research or training support.

2.11.2. **Voluntary cost sharing** results in unfavorable financial conditions, is strongly discouraged. Concordia becomes legally bound to adhere to cost sharing terms and conditions throughout the life of award. Proposals with accepted voluntary cost sharing

by sponsor are financial liabilities.

2.11.3. Cost Sharing from Third Parties

Cost sharing from arrangements with non-University sources is permitted. These arrangements must be clearly documented before proposal is submitted. Documentation consists of a Letter of Intent from the entity making the commitment. Letter must be included in proposal file at ORSP regardless of whether the sponsor requires letter to be submitted along with proposal. Cost sharing from 3rd parties comply with all other parts of this section as deemed relevant. Cost sharing that involves soliciting contributions from private entities or individuals require approval of Dean and Senior Vice President of Advancement Office.

2.12 Letter of Intent

If a collaborating institution is named in a proposal submitted by Concordia, a Letter of Intent is prepared by the collaborating institution, signed by a person authorized to enter into agreements on behalf of that institution, and directed to ORSP. In cases where a subaward is decided after an award has been made, the collaborating institution must provide Letter of Intent to ORSP before Concordia requests sponsor's approval allowing the subaward.

If an outside entity plans to submit an application naming Concordia as a collaborator or subawardee, ORSP prepares a Letter of Intent on basis of documents and other materials as required from applicant institution.

Letter of Intent is prepared, proper approvals are gained, and documentation is transmitted to applicant institution.

2.13 University Financial Conflict of Interest Policy

Federal Law safeguards are established to avoid/manage any conflict of interest in conduct of grant or contract activities, to prevent employees or consultants from using their positions for purposes that are, or give the appearance of being, motivated by a desire for private gain for themselves or others, such as those with whom they have family,

business or other ties.

Adopting this policy complies with federal requirements and ensures that high standards of scientific integrity govern conduct of sponsored projects, supporting public's understanding and trust of science.

At the time any governmental or nongovernmental sponsor grant or contract is submitted to an extramural sponsor and registered with ORSP, the PI or Project Director must file a Financial Conflict of Interest Form with ORSP. Each disclosure must be updated annually or sooner if new reportable significant financial interests are obtained.

Following provisions apply:

Each PI or Project Director MUST disclose all significant financial interests of investigator, including those of the investigator's spouse and dependent children:

2.13.1. If they would reasonably appear to be affected by research or education activities proposed for funding

2.13.2. In entities whose financial interests reasonably appear to be affected by such activities.

"Significant financial interest" means anything of monetary value, including, but not limited to, salary or other payments for services (e.g., consulting fees or honoraria); equity interests (e.g., stocks, stock options or other ownership interests); and intellectual property rights (e.g., patents, copyrights and royalties from such rights). Term does not include (1) salary, royalties or other remuneration from Concordia; (2) income from seminars, lectures, or teaching engagements sponsored by public or nonprofit entities; (3) income from service on advisory committees or review panels for public or nonprofit entities; (4) an equity interest that, when aggregated for investigator and investigator's spouse and dependent children, meets both following tests: does not exceed \$10,000 in value as determined through reference to public prices or other reasonable measures of fair market value, and does not represent more than a 5% ownership interest in a single entity; or (5)

salary, royalties, or other payments that, when aggregated for the investigator and investigator's spouse and dependent children, are not expected to exceed \$10,000 during the next 12 month period (1 year). If an actual or potential conflict of interest exists, Dean determines what conditions or restrictions, if any, are imposed to manage, reduce, or eliminate conflicts. These conditions or restrictions include, but are not limited to:

2.13.3. Public disclosure of significant financial interests

2.13.4. Monitoring of research by independent reviewers

2.13.5. Modification of research plan

2.13.6. Disqualification from participation in the portion of grant or contract affected by significant financial interests

2.13.7. Divestiture of significant financial interests

2.13.8. Severance of relationships that creates actual or potential conflicts

IF Dean determines imposing conditions or restrictions are ineffective or inequitable and that potential negative impacts that arise from a significant financial interest are outweighed by interests of scientific progress, technology transfer, or public health and welfare, THEN Dean allows research to go forward without imposing such conditions or restrictions.

Each imposed condition or restriction includes adequate enforcement mechanisms that allow for sanctions where appropriate. Faculty members may appeal decisions of Dean by presenting their cases in writing to Chief Academic Officer who considers pertinent facts in consultation with Conflict-of-Interest Advisory Board. Failure to file a complete Financial Disclosure Form or to comply with any conditions or restrictions imposed on the conduct of project all constitutes grounds for Concordia discipline up to and including termination of employment. Specific sanctions are determined by Chief Academic Officer after a timely review of pertinent facts. ORSP keeps pertinent agencies appropriately informed.

Procurement decisions must be free from conflicts of interest.

Procurement staff and decision-makers must recuse themselves from vendor selection when a personal, familial, or financial interest — or any relationship that could reasonably appear to influence the decision — exists.

ORSP and responsible parties maintain records of all financial disclosures and of all actions taken to resolve actual or potential conflicts of interest until at least 3 years after termination or completion of award to which those records relate, or resolution of any government action involving those records.

In accordance with *2 CFR 200.112*, Concordia must disclose in writing any known or potential Organizational Conflicts of Interest to the sponsor prior to proposal submission or as soon as identified. An organizational conflict of interest may arise when Concordia has relationships with entities that may be bias, or appear to bias, in ability to carry out a sponsored project in an objective manner. If a potential organizational conflict is identified, ORSP coordinates a management plan to eliminate, neutralize, or mitigate the conflict before submission or acceptance of an award.

2.14 Lobbying Disclosure and Certification

Applications for federal grants, contracts, or cooperative agreements require that Concordia certify compliance with [*31 U.S.C. 1352*](#) and [*45 CFR 93*](#) pertaining to lobbying. Definition used "lobbying" means contacting or encouraging others to contact federal employees or elected officials in an attempt to influence the outcome of a decision, award, law or other government action. All Concordia employees must contact the Chief Academic Officer before engaging in any lobbying.

Various other federal, state and local laws create additional rules and reporting requirements for lobbying activities. Compliance with these rules and reporting requirements is responsibility of Chief Academic Officer.

2.15 Proposal Routing & Approval

All proposals must follow the University's internal routing and approval process prior to sponsor submission. Routing occurs electronically through ORSP, ensuring approval by:

- 2.15.1. Department Chair
- 2.15.2. Dean
- 2.15.3. Finance Office
- 2.15.4. ORSP
- 2.15.5. Senior leadership (when applicable)

A fully approved internal routing record is required before ORSP submits a proposal on behalf of Concordia. Submissions without full approval are not be processed.

2.16 Pre-Award Risk Assessment

ORSP conducts a risk assessment of the proposal team, collaborators, and proposed project scope prior to submission or award acceptance.

Assessment criteria includes:

- 2.16.1. Prior financial or performance issues
- 2.16.2. Compliance history (IRB/IACUC/IBC)
- 2.16.3. Project complexity and required oversight
- 2.16.4. Subrecipient risk evaluation

If significant risks are identified, additional oversight or mitigation conditions may be required before the award is accepted.

2.17 Pre-Award Roles and Responsibilities

PI:

- 2.17.1. Read all documents related to funding opportunity
- 2.17.2. Contact ORSP as soon as possible to set up proposal development plan (timelines, responsibilities, etc.)
- 2.17.3. Discuss opportunity with department chair and dean
- 2.17.4. Obtains appropriate internal approvals required for the conduct of the sponsored program, such as use of human subjects, animals, or bio hazardous materials

- 2.17.5. Draft the project narrative
- 2.17.6. Lead budget development efforts
- 2.17.7. Secure all necessary supplemental materials, such as letters of support, CVs, proposed job descriptions, etc.
- 2.17.8. Meet all ORSP deadlines, delivering the final materials to ORSP at least 5 days before opportunity deadline

Department Chairs and Other Unit Heads

- 2.17.9. Encourage and support faculty research activities and grant submissions
- 2.17.10. Review proposals developed by faculty
- 2.17.11. Ensure proposed project is consistent with the objectives of their unit
- 2.17.12. Ensure appropriateness of effort committed to the project by Concordia faculty, staff, and students
- 2.17.13. Ensure appropriate space is identified and available for the project, if applicable

Deans

- 2.17.14. Provide strategic direction for research initiatives within their school
- 2.17.15. Review proposals developed by the faculty
- 2.17.16. Ensure proposed project is consistent with the objectives of their school
- 2.17.17. Ensure appropriateness of effort committed to the project by Concordia faculty, staff, and students
- 2.17.18. Ensure appropriate space is identified and available for the project, if applicable
- 2.17.19. Approve any cost-sharing or matching commitments

Finance Office

- 2.17.20. Review budget

ORSP

- 2.17.21. Read all documents related to funding opportunity

- 2.17.22. Develop proposal development plan (timelines, responsibilities, etc.)
- 2.17.23. Support appropriate internal approvals required for the conduct of the sponsored program, such as use of human subjects, animals, or bio hazardous materials
- 2.17.24. Review project narrative
- 2.17.25. Support budget development efforts
- 2.17.26. Route for institutional approvals
- 2.17.27. Submit full proposal to the sponsor

3. MANAGING GRANTS (Post-Award)

3.1 Regulatory Compliance

Concordia is committed to confirming that all research and sponsored program activities are conducted in full compliance with applicable federal regulations, state laws, and institutional policies governing the responsible and ethical conduct of research. All faculty, staff, and students engaged in research must adhere to the requirements of the institutional oversight committees listed below.

3.1.1. Institutional Review Board (IRB) – Human Subjects Research

Research involving human participants, identifiable private information, or human biological specimens must receive review and approval from the Concordia Institutional Review Board (IRB) prior to initiation.

Investigators are responsible for:

- a. submitting protocols, amendments, and continuing review materials in accordance with IRB policy,
- b. completing required human subjects protection training, and
- c. ensuring that research is conducted in accordance with an IRB-approved protocol.

No human subjects research may begin without written IRB approval or formal exemption determination.

3.1.2. Institutional Biosafety Committee (IBC) – Biohazardous Materials

Research involving recombinant or synthetic nucleic acids, biohazardous agents, infectious materials, or other biological hazards must be reviewed and approved

by the Institutional Biosafety Committee (IBC) in accordance with NIH Guidelines and Concordia biosafety policies.

Investigators must:

- a. obtain IBC approval before acquiring or using regulated biological materials,
- b. maintain appropriate biosafety training and facility certifications, and
- c. comply with all safety procedures and reporting obligations established by the IBC.

3.1.3. Institutional Animal Care and Use Committee (IACUC) – Animal Research

Any activity involving the use of live vertebrate animals for research, instruction, or testing must be reviewed and approved by the Institutional Animal Care and Use Committee (IACUC).

Investigators must:

- a. secure IACUC approval prior to beginning any animal-related activities,
- b. follow approved protocols and humane care standards,
- c. maintain required training and occupational health clearances, and
- d. promptly report concerns, adverse events, or protocol deviations to the IACUC.

3.1.4. Compliance Responsibility

All investigators are responsible for understanding and complying with applicable committee policies, federal regulations, and sponsor requirements.

Failure to obtain required committee approval before initiating regulated activities may result in the suspension of research, loss of funding, or institutional disciplinary action.

3.2 Award Negotiation

In the event a sponsor request substantial changes to the budget (e.g. involving a reduction equal to or greater than 20% overall), the PI considers modifying the

scope of work to reflect the reduced level of available support. Where no reduction in the scope of work is proposed, or where the reduced budget has an impact on Concordia cost sharing commitment, the PI must seek concurrence, in writing, of those who reviewed the proposal.

In cases where the sponsor requests changes that impact regulatory compliance (for example, if a sponsor requests a change that affects a submitted or approved human subjects protocol), the PI must ensure an amendment is provided to the appropriate regulatory committee in a timely manner. In the event the sponsor proposes or requires changes that affect the work, budget, or regulatory compliance for a subawardee, the PI and ORSP work together to communicate changes to the subawardee institution and resolve.

3.3 Award Acceptance

Only an authorized representative of Concordia may sign a sponsor agreement or other instrument to indicate Concordia's acceptance of an award. The ORSP Director is delegated all legal authority to sign grants, contracts, subawards, and assurances and to commit Concordia funds in connection with those grants and contracts.

3.4 Programmatic and Budget Revisions

When a sponsor makes an award to Concordia, the proposal, approved project budget, and notice of grant award constitute a binding legal agreement between Concordia and sponsor. Sponsors allow institutions some flexibility to re-budget within and between budget categories to meet unanticipated needs and to make certain other types of changes during award period. Official award notice defines type and extent of changes that are allowed and describes approval process that grantees must follow. Degree of discretion varies from sponsor to sponsor and depends upon award. Contracts allow less flexibility than grants.

3.5 Establishing the Account

Upon acceptance of award, ORSP notifies the PI and submits a request to the Finance Office to assign a restricted grant fund number.

Procedures for post-award involving course releases

3.5.1 The PI/ORSP alerts Department Chair and Dean of award

3.5.2 The Department Chair arranges for teaching coverage per the approved plan.

3.5.3 ORSP directs HR to apply grant funds to cover course release.

Procedures for post-award involving extra service pay

3.5.4 The PI completes an extra service pay request form (available from ORSP or HR).

3.5.5 The Department Chair, Dean, ORSP Director, and VP of Academics signs the form.

3.5.6 HR processes the request.

3.6 Grant Payroll Authorizations

Prior to making changes for those who receive salary from the grant or who have committed effort as cost share, the PI is responsible to contact ORSP when a change is required. Changes in faculty or staff effort cannot be made until approved by the ORSP Director and forwarded to the Payroll Office. The Program Officer must approve increases in salary or pay prior to making any changes to personnel salary or pay.

Procedures for post-award personnel/budget change involving course releases

3.6.1 The PI (with ORSP support) drafts a change memo with rationale, impact, and budget revision

3.6.2 The Department Chair and Dean confirm the plan by approving memo (with signatures).

3.6.3 ORSP files memo as appropriate (internally and with funder) and directs HR to apply grant funds to cover any course releases.

3.6.4 The department executes course release plan.

Procedures for post-award personnel/budget change involving extra service pay

3.6.5 The PI (with ORSP support) drafts a change memo with rationale, impact, and budget revision.

3.6.6 The Department Chair and Dean confirm the plan by approving memo (with signatures).

3.6.7 ORSP files memo as appropriate (internally and with funder).

3.6.8 The PI completes an extra service pay request form (available from ORSP or HR).

3.6.9 The Department Chair, Dean, ORSP Director, and VP of Academics signs the form.

3.6.10 HR processes the request.

3.7 Monitoring and Reporting Program Performance

PIs are primarily responsible for oversight of activities support by grant funding. This includes monitoring for compliance and that performance expectations are being achieved. Performance reports are submitted using approved forms and standards.

3.8 Record Retention

Concordia retains financial, programmatic, and administrative records related to federal awards for three years from the date of submission of the final expenditure report. Records must be retained beyond three years under the following circumstances:

- 3.8.1. Litigation, claims, or audits – retain until resolved
- 3.8.2. Real property and equipment – retain for three years after final disposition
- 3.8.3. Records transferred to the federal agency – follow agency requirements
- 3.8.4. Program income records – retain for three years after the end of the fiscal year in which income was earned
- 3.8.5. Indirect cost rate proposals – retain for
 - a. 3 years for the date of submission, or
 - b. 3 years from the date of final rate agreement if not submitted

Records may be maintained electronically, provided they remain accessible, secure, and authentic.

3.9 Unallowable Costs

PI is responsible to ensure charges made against grant account comply with Concordia's policies, with sponsor's policies and with any special terms and conditions attached to award. Charges deemed unallowable by sponsor are responsibility of PI's department.

3.10 Procedures for Determining Allowability of Costs

All costs charged to federal awards must meet the requirements of 2 CFR 200

Subpart E. ORSP and the Finance Office use the following procedures when evaluating the allowability of a cost:

3.10.1. Step 1: Confirm the Cost Meets the Four (4) Federal Standards

A proposed cost must be:

- a. **Allowable** under federal regulations, sponsor terms, and Concordia policies
- b. **Reasonable** for the work performed
- c. **Allocable** – The project must receive a measurable benefit
- d. **Consistently Treated** across all Concordia activities

3.10.2. Step 2: Verify Budget Alignment and Prior Approval

The reviewer must determine whether:

- a. The expense appears in the approved budget, or
- b. It is allowable under expanded authorities, or
- c. Sponsor prior approval is required

3.10.3. Step 3: Review Supporting Documentation

The requester must provide justification that:

- a. Describes the purpose of the cost
- b. Connects the item directly to project aims
- c. Demonstrates necessity for completing project deliverables

3.10.4. Step 4: Confirm Compliance with Concordia Policies

Costs must comply with:

- a. Procurement policies
- b. Travel policies
- c. Compensation and effort reporting policies
- d. Property management policies

3.10.5. Step 5: Final Authorization

The Finance Office authorizes expenses only after:

- a. All checks above are satisfied
- b. Sufficient supporting documentation is provided
- c. The PI confirms the appropriateness of the charge

Unallowable costs identified at any stage will be removed from the award and charged to the PI's department.

3.11 Pre-Award Costs

Sponsors may allow PIs to incur expenses before the award is formally issued. Consult ORSP before incurring pre-award expenditures to ensure that sponsor allows the proposed expenditure prior to award. All pre-award costs are incurred at recipient's risk (i.e. Federal awarding agency is under no obligation to reimburse such costs if for any reason recipient does not receive an award or if award is less than anticipated and inadequate to cover such costs).

3.12 Prior Approval Requirements

The following actions require prior written approval from the sponsor unless specifically allowed under expanded authorities:

| Action | Regulation |
|------------------------------------------------------------------------------|-------------------|
| Change in scope or objective of the project | 200.308(c)(1) |
| Change in PI or key personnel | 200.308(c)(2) |
| Disengagement of PI for 3+ months or $\geq 25\%$ reduction in effort | 200.308(c)(2) |
| Transfer of the award to a new institution | 200.308(c)(3) |
| Need for additional federal funds | 200.408 |
| Pre-award costs > 90 days | 200.308(d)(1) |
| Budget revisions requiring movement into or out of participant support costs | 200.308(c)(5) |
| Equipment purchases not in the approved budget | 200.439(b)(1) |
| Subawards not included in the original proposal | 200.308(c)(6) |
| Fixed-amount subawards | 200.333 |
| Changes affecting human subjects, animal care, or biohazards | Agency-specific |
| Carryforward restrictions when not automatically authorized | 200.308(d)(2) |

PIs must work with ORSP to request prior approval. No expenses requiring sponsor authorization may be incurred before approval is received.

3.13 Cash Management

Concordia manages federal funds to ensure compliance with 2 *CFR* 200.305 and to minimize the time between the drawdown of federal cash and its disbursement for program purposes.

3.13.1 Method of Payment

Concordia uses reimbursement method unless sponsor authorizes advance payments.

For cost-reimbursable awards:

- a. Reimbursements are drawn only for actual, allowable, and allocable expenses recorded in the University's financial system.
- b. Drawdowns are based on expenses already incurred and supported by appropriate documentation.

For advance payment awards:

- c. Drawdowns are limited to the minimum amounts needed for immediate disbursement.
- d. Concordia disburses funds within three business days of drawdown.

3.13.2 Cash-on-Hand

Concordia will not maintain excess federal cash on hand.

If federal cash-on-hand exceeds immediate disbursement needs, Concordia will:

- a. Minimize further drawdowns until the balance is reduced
- b. Document the cause of excess cash
- c. Correct procedures contributing to excess cash

3.13.3 Interest Earned

Interest earned on federal advances is handled in accordance with 2 *CFR* 200.305:

- a. Concordia may retain up to \$500 in interest earned per year for administrative expenses.
- b. Interest exceeding \$500 must be remitted annually to the U.S. Department of Health and Human Services.

3.13.4 Documentation and Reconciliation

The Finance Office:

- a. Maintains documentation for each drawdown
- b. Reconciles drawdowns to expenditures monthly
- c. Ensures amounts match posted expenses
- d. Retains documentation in accordance with Concordia's record retention policy

NOTE: ORSP & Finance jointly review cash management procedures annually.

3.13.5 Budget Transfers

These move budget dollars from one fund to another or to a new account number within the same fund. PIs must notify ORSP to make a re-budgeting request. Requests include justification and are made in advance of when needed.

3.13.6 Budget Revisions

Transferring budgeted funds from personnel to non-personnel or from supplies to equipment requires prior approval from Program Officer. Consult with ORSP before incurring any expense that require budget revisions. Sponsors may limit re-budgeting by specifying a level of re-budgeting (e.g., 10% of any line item). Sponsors may restrict budget revisions for certain items (for example, participant stipends are not allowed except with sponsor's prior written approval). Other sponsors allow ORSP to approve re-budgeting within limits (as in case of NIH grants issued under "Expanded Authorities"). ORSP has authority to approve re-budgeting but advises PI in writing and assists with transfer(s). When sponsor's written approval is required, ORSP works with PI to justify request(s) and secure appropriate approval before making transfer.

3.13.7 Cost Transfers

These are after-the fact reallocation of costs from one Concordia account to another. The award where a cost is transferred must be allowable under sponsor guidelines and benefit from goods/services related to that charge. Costs must be allowable, reasonable, necessary, and allocable. A "cost allocable" to a sponsored award may not be charged to another sponsored

award to overcome fund deficiencies, avoid restrictions imposed by statute, regulations, or terms and conditions, or for other reasons. Priority ensures all costs are assigned the correct account number first time recorded.

3.13.8 Programmatic Changes

Sponsors of research projects often allow the PI to make changes in the methodology, approach, or other aspects of project objectives (procurement contracts are less flexible than grants). Sponsors require the grantee to obtain prior written approval for changes in scope, direction, type of training, or other areas that represent a “significant change from the aims, objectives, or purposes” of the approved project. The PI must review the Proposal and Award Notice to make initial determination of significance of a change and consults with sponsor as necessary. PIs consult ORSP with questions about changes a sponsor is likely to consider a change of scope.

Subcontracts and sub-agreements that were not included in approved proposal require sponsor's approval prior to executing a formal agreement and commencing work. Choice of a particular subcontractor and whether action results in a change in scope of work must be considered and documented. Consult ORSP for assistance with both request for approval and creation of appropriate sub-agreement.

3.13.9 Change in Status of PI or other Key Project Personnel

All sponsors require formal notification if the PI or persons identified as key personnel in the Notice of Grant Award withdraw from project, reduce their effort during any continuous period of 3 months or more, or reduce time devoted to project by more than 25% from level approved at time of award. Requests for such changes are made to ORSP along with an explanation for changes and approval of relevant Chair and Dean. Sponsor must approve any alternate arrangement, including any replacement personnel proposed by grantee.

3.13.10 Carryover of Unobligated Balances from One Budget Period to Next

Sponsor policies regarding carryover vary considerably. If it appears that there

will be unspent funds, the PI consults ORSP at least 60 days before the end of the budget period to determine the appropriate procedures for carrying over unexpended funds where allowed.

3.13.11 No-Cost Extensions

Sponsors often allow recipients to extend the final budget period for up to 12 months beyond the original expiration date shown in the notice of grant award. Only ORSP approves or requests extensions from sponsors.

Concordia's request is submitted to sponsor at least 60 days before scheduled termination date. No-cost extensions cannot be granted after termination date.

Once a no-cost extension is approved, ORSP extends grant end date and updates reporting due date. In extending final budget period of project, the PI and Concordia agree to update all required certifications, including human subjects and animal welfare, in accordance with applicable regulations and policies. Any additional extension beyond 1x extension of up to 12 months requires sponsor prior approval.

Funds that remain at expiration of a grant, in itself, is not sufficient justification for an extension. Granted funds are expected to be spent down to as close to zero as possible. Unused funds results in unfavorable financial conditions and incorrect financial projections for the university, and is not encouraged. Contact ORSP for support if excess funds are expected.

3.13.12 Change of Grantee Organization

Sponsor's prior approval is required for transfer of a grant from one institution to another. PIs changing employers who seek to transfer their grants to their new institution must consult ORSP at earliest opportunity.

3.14 Reporting

3.14.1 Interim Reports and Progress Reports

The PI submits timely technical reports (as prescribed by the sponsor).

Technical reports describe progress toward aims stated in the proposal and explain problems that may have arisen during the course of work. PIs provide ORSP a copy of reports submitted to sponsor so a complete account of the application and award is accessible to the sponsor in one central location.

3.14.2 Financial Reports

ORSP prepares financial reports required by the sponsor. These financial reports will be developed in consultation with the PI. ORSP transmits financial reports to sponsor.

In cases where sponsor requests technical reports and financial reports be submitted in a single document, ORSP maintains a draft copy of ‘financial report’, PI provides ‘technical report’ to ORSP. ORSP transmits both original financial report and technical report to sponsor.

3.15 Equipment and Property Management

Concordia is responsible for ensuring that all equipment and property purchased, fabricated, or otherwise acquired with sponsored project funds are used, managed, safeguarded, and disposed of in accordance with sponsor requirements, Uniform Guidance, and institutional policies. Principal Investigators must use sponsor-funded equipment solely for the project purposes for which it was acquired, give it appropriate priority for use by the sponsored project, and maintain it in good working condition. All equipment purchases must align with the approved budget, receive prior sponsor approval when required, and be processed through Concordia’s procurement system so that items can be properly tagged, inventoried, and recorded in the University’s fixed-asset system. ORSP and Finance coordinate periodic physical inventories to verify location, condition, and continued use, and PIs must make equipment available for inspection or verification upon request. Equipment may not be transferred, traded-in, cannibalized, or disposed of without written approval from ORSP and, when applicable, the sponsor; disposal proceeds must follow federal and institutional rules. When a project ends, title, disposition, and ongoing use of equipment must follow sponsor terms and institutional property policies, with ORSP overseeing final disposition and ensuring ongoing compliance.

3.16 Time and Effort Reporting

Concordia charges salaries and wages to federal awards based on records that accurately reflect work performed, in compliance with Uniform Guidance.

Concordia uses an after-the-fact effort reporting system, in which each employee who commits effort to a federally sponsored project—whether paid by the award or contributing unpaid cost share—must complete a Time & Effort Report reflecting 100% of their compensated institutional activities (research, teaching, service, and administration). Effort reports serve as confirmation of actual effort expended and may differ from projected payroll distributions. Reports must be certified by the Principal Investigator and submitted in accordance with Concordia deadlines.

ORSP oversees distribution, collection, and retention of effort reports, which are available only to authorized auditors. Concordia enforces sponsor salary limitations and requires faculty to meet their committed effort regardless of reimbursement caps. Failure to submit accurate and timely effort reports may result in delayed salary charges to the award, withholding of payment, cost disallowances charged to the departmental account, or restrictions on future proposal submissions.

3.17 Closeout

Concordia completes the closeout of federal awards in accordance with the requirements set forth in *2 CFR 200.344 and 2 CFR 200.345*. Closeout is a coordinated process involving the Principal Investigator (PI), ORSP, and the Finance Office to ensure that all financial, programmatic, and administrative obligations are fully satisfied within sponsor-specified deadlines. Unless otherwise required by the sponsor, all closeout activities must be completed within ninety (90) days of the award end date.

The PI is responsible for ensuring that all programmatic and technical reports required by the sponsor are submitted on time and that project activities are completed in accordance with the approved scope of work. The PI must confirm that all allowable project expenses have been properly recorded in the University's financial system, resolve any open encumbrances, ensure that all subcontractor invoices have been received and reviewed, and verify that equipment and property records associated with the award are accurate and up to date.

ORSP and the Finance Office are responsible for preparing and submitting final financial reports and invoices to the sponsor, ensuring that all program income is properly accounted for, completing required property disposition reporting, verifying that subrecipients have completed all closeout obligations, and submitting any required certifications. ORSP and Finance will also ensure that all records related to the award are retained in accordance with applicable record retention requirements.

Failure to complete closeout requirements in a timely manner may result in delayed payments, cost disallowances, additional reporting obligations, or restrictions on future funding. ORSP will work with the PI and other responsible offices to coordinate corrective actions and support timely and compliant closeout of sponsored awards.

3.18 Post-Award Roles and Responsibilities

PI:

- 3.18.1.** Maintain compliance with sponsor requirements, institutional policies, and regulatory standards
- 3.18.2.** Manage project budget and expenditures within approved parameters
- 3.18.3.** Supervise research personnel and students involved in the project
- 3.18.4.** Submit required progress reports and deliverables to sponsors on time
- 3.18.5.** Maintain accurate project records and documentation
- 3.18.6.** Communicate project changes or issues to ORSP and relevant offices promptly
- 3.18.7.** Ensure proper closeout of grants, including final reports and financial reconciliation
- 3.18.8.** Protect intellectual property and report inventions/discoveries appropriately

Department Chairs and Other Unit Heads

- 3.18.9.** Support compliance with sponsor and institutional requirements
- 3.18.10.** Assist in resolving conflicts or issues related to research projects

- 3.18.11. Monitor departmental research portfolio and productivity

Deans

- 3.18.12. Monitor school-level research compliance and performance
- 3.18.13. Support interdisciplinary and collaborative research efforts
- 3.18.14. Make final decisions on research-related conflicts within the college

Finance Office

- 3.18.15. Process grant-related financial transactions and expenditures
- 3.18.16. Ensure proper cost allocation and documentation
- 3.18.17. Manage invoicing and billing to sponsors
- 3.18.18. Process effort reporting and payroll distribution
- 3.18.19. Conduct financial reconciliation and closeout of grant accounts
- 3.18.20. Maintain financial records in compliance with sponsor and institutional requirements
- 3.18.21. Advise on financial policies, procedures, and allowable costs
- 3.18.22. Support financial audits and sponsor inquiries

ORSP

- 3.18.23. Negotiate award terms and conditions with sponsors
- 3.18.24. Accept awards on behalf of the institution
- 3.18.25. Provide post-award administration and compliance oversight
- 3.18.26. Interpret and communicate sponsor policies and regulations
- 3.18.27. Facilitate communication between PIs, sponsors, and institutional offices
- 3.18.28. Manage subaward agreements and vendor contracts

4. RESEARCH GUIDELINES AND EXPECTATIONS

4.1 Academic Misconduct

The University is committed to maintaining the highest standards of integrity in research and scholarly activity. Academic misconduct undermines the credibility of research, the trust of the public, and the mission of the institution. All individuals engaged in research—faculty, staff, students, and collaborators—are expected to conduct their work responsibly and ethically.

Academic misconduct includes, but is not limited to:

- 4.1.1. **Fabrication:** Making up data, results, or research processes.
- 4.1.2. **Falsification:** Manipulating research materials, equipment, processes, or data such that the research is not accurately represented.
- 4.1.3. **Plagiarism:** Using another person's ideas, processes, results, or words without appropriate credit.
- 4.1.4. **Misrepresentation:** Knowingly providing inaccurate statements in proposals, reports, compliance documents, or publications.
- 4.1.5. **Noncompliance:** Failure to adhere to applicable federal, state, and local regulations; sponsor requirements; and institutional policies governing research.
- 4.1.6. **Improper authorship practices:** Excluding qualified contributors, including unqualified individuals, or failing to follow disciplinary norms regarding authorship.
- 4.1.7. **Inappropriate research practices:** Actions that violate accepted standards of professional conduct, such as withholding data, destroying research records prematurely, or obstructing the research of others.

4.2 Reporting and Investigation

Concerns about potential academic misconduct should be reported promptly to the appropriate institutional office or designee. Allegations will be reviewed in accordance with University policy and applicable federal requirements.

Individuals who raise concerns in good faith are protected from retaliation.

4.3 Whistleblower Protection

In accordance with 41 U.S.C. 4712, Concordia employees, contractors, and subcontractors are protected from reprisals for reporting evidence of:

- 4.3.1. Gross mismanagement of a federal award
- 4.3.2. Gross waste of federal funds
- 4.3.3. Abuse of authority relating to a federal award
- 4.3.4. Substantial and specific danger to public health or safety
- 4.3.5. Violations of law, rule, or regulation related to a federal award

Section 4.7 of the *Concordia Employee Handbook* outlines the university's current Whistleblower Policy as follows, "Concordia has a responsibility to

conduct its affairs ethically and in compliance with the law. Employees who suspect that Concordia or a particular Concordia employee is engaged in conduct that violates any law or any of Concordia's policies should report such conduct to the Human Resources Department. Employees who make such reports in good faith will not be subjected to retaliation of any kind, but failure to make such a report could lead to disciplinary action, up to and including termination.”

Consult the Committee for Scholarship Integrity (CSI) for full policy.

4.4 Data Management

Effective data management is essential for ensuring the integrity, reproducibility, and long-term value of scholarly and scientific work. All members of the research community are responsible for managing data in accordance with University policy, discipline-specific norms, and sponsor requirements. Consult with the Committee for Scholarship Integrity (CSI) for full policies.

Scope

For the purposes of this policy, “research data” refers to recorded factual material commonly accepted in the scientific or scholarly community as necessary to validate research findings. It includes digital and physical data, metadata, laboratory notebooks, software code, protocols, and other supporting documentation.

Responsibilities

Researchers are responsible for:

- 4.4.1. Data Planning:** Developing a data management plan (DMP) when required by sponsors or when warranted by the project's scale, complexity, or data sensitivity.
- 4.4.2. Storage and Security:** Maintaining data in secure, backed-up environments that meet University and sponsor standards, including heightened protections for sensitive, confidential, or personally identifiable information.
- 4.4.3. Retention:** Retaining research data for the period required by University policy, sponsor agreements, and applicable regulations, typically no less than 7 years after final project closeout or publication.

4.4.4. Integrity: Ensuring that data are accurate, complete, and appropriately documented to allow verification and responsible reuse.

4.4.5. Sharing and Access: Providing access to data as required by sponsors, publishers, and disciplinary norms, consistent with legal, ethical, and privacy protections.

4.4.6. Transfer or Departure: Ensuring that data remain with the University when a researcher leaves, unless otherwise permitted by sponsor agreements or University policy.

Compliance

Failure to comply with data management requirements may result in corrective actions, including limitations on the ability to submit proposals, loss of access to research data or systems, or other actions consistent with University policy.

5. INTELLECTUAL PROPERTY

5.1 Purpose

University recognizes that valuable intellectual property (IP) can arise from research, scholarship, and creative activities conducted with University resources. This policy defines ownership, legal protection, development, and licensing of IP conceived or first reduced to practice by University employees or students. The aim is to support the University's mission while maximizing benefits to the University, authors/inventors, and the broader scholarly community.

5.2 Policy Statement

Policy applies to all faculty, staff, students, and any person using University facilities under University supervision. Exceptions must be negotiated in advance and approved in writing by the Chief Academic Officer (CAO) or designee.

5.3 Copyright

Policy outlines copyright ownership, assignment, licensing, and revenue distribution. The University supports creation and dissemination of copyrightable works and affirms employees' control over their scholarly, pedagogical, and artistic works, except as noted below. Copyright is treated as a divisible bundle of rights to facilitate sharing while protecting University interests. Because technologies evolve, this policy may require periodic review; ORSP, DTT, IPC,

and academic leaders collaborate to resolve emerging issues.

5.3.1 Ownership

In accordance with academic tradition, the University does not claim ownership of pedagogical, scholarly, or artistic works, except:

- a.** Course syllabi, for which University retains ownership. Authors receive a non-exclusive, royalty-free, perpetual license to use, adapt, and distribute their syllabi elsewhere.
- b.** Works governed by grant or SSA terms, which control ownership.
 - i. Examples of author-retained works include textbooks, course materials, scholarly writings, and student-created academic works (e.g., theses, dissertations, papers). Rincker Memorial Library archives student works for research; deposit does not alter ownership.
 - ii. Works created entirely outside employment or academic responsibilities, and without University resources, remain in author's property.
 - iii. Works created for institutional purposes within an employee's assigned duties—including software, electronic courses, and other media—are “works made for hire” and owned by the University. Ownership depends on purpose of the work, not its format.
 - iv. If Extraordinary University Resources are used, rights are assigned to the University. Authors receive royalties as outlined in Section VII. Written agreements must be established before commissioned work begins.
 - v. When no agreement exists, ownership is determined by:
 - (1) initiative for the work; (2) control over content/approval; (3) use of Extraordinary University Resources or compensation.IPC resolves ownership disputes.

NOTE: Authors may request licenses to develop derivative works from University-owned materials; such requests are generally granted.

5.4 Authorship and Permission

- 5.4.1. Collaborators are joint authors under U.S. law; teams should establish written agreements on rights/responsibilities before work begins.
- 5.4.2. University-owned works must bear the copyright notice “© 20__ Concordia University Wisconsin. All rights reserved.”
- 5.4.3. Authors must secure third-party permissions and are responsible for fair use compliance. IPC and University counsel provide guidance.
- 5.4.4. Use of University trademarks or logos requires approval from University Marketing.

Disclosure, Licensing, and Commercialization

- 5.4.5. Copyrightable works must be disclosed to ORSP/DTT using the prescribed form.
- 5.4.6. ORSP prepares standard agreements clarifying ownership and rights allocation.
- 5.4.7. Commercial development of University-owned copyrighted works (e.g., software, online courses) is encouraged; DTT negotiates such agreements with counsel.
- 5.4.8. Copyright licenses/sales must be approved by University counsel.
- 5.4.9. Authors are consulted but do not have approval authority over license or payment terms.
- 5.4.10. Authors receive written evaluation of disclosures within 60 days. If the University declines commercialization, ORSP may waive ownership to the author with CAO approval.
- 5.4.11. When Extraordinary University Resources were used, waivers require authors to return 20% of royalties to the University after related costs.

5.5 Patentable Inventions

5.5.1 Ownership

- a. Inventions arising from an employee's job duties or created with University-administered funds, facilities, or personnel are owned by the University.
- b. Inventions unrelated to job duties and created solely on the employee's own time without University resources belong to the inventor.
- c. Inventions arising under grants or contracts follow the terms of those agreements; absent such terms, ownership defaults to the University.

5.5.2 Disclosure, Assignment, and Protection

- a. Inventors must promptly disclose inventions to ORSP using the required form.
- b. Faculty retain the right to publish, subject to grant/SSA terms. Public disclosure before a patent filing may limit rights; inventions must be disclosed before manuscripts or proposals are submitted.
- c. Inventors must execute documents needed to protect the University's or sponsor's IP rights.
- d. ORSP decides whether to pursue patent protection; inventors may request CAO review. Deans/Directors may fund patenting and recover costs from future royalties.
- e. DTT evaluates disclosures and issues a written assessment within 60 days.
- f. If University declines further action, ORSP may waive ownership to the inventor.
- g. When Extraordinary University Resources were used, waivers require inventors to return 20% of royalties after costs.
- h. Inventors must protect trade secrets when needed to preserve patent rights, while ensuring students' academic progress is not impeded.

5.1.3 Licensing and Commercialization

- a. University encourages commercialization agreements; DTT negotiates with ORSP and counsel.

- b. Inventors are consulted but do not have approval authority over license terms. Royalties follow Section VII. Inventors may negotiate to purchase patent rights from the University.

5.6 Tangible Research Property (TRP)

- 5.6.1. TRP is owned by the University unless controlled by grant/SSA terms; employees must cooperate in documentation of ownership.
- 5.6.2. PIs and lab directors manage TRP custody, use, and distribution.
- 5.6.3. PIs may share TRP for scientific collaboration. IP questions are referred to ORSP.

5.7 Sponsored Scholarship Agreements (SSAs)

- 5.7.1. SSAs are used when required by a sponsor, when confidentiality is needed, when IP is likely to be created, or when students are paid for project work.
- 5.7.2. ORSP negotiates SSAs individually, in consultation with counsel. Only the CAO and ORSP Director may sign.
- 5.7.3. SSA and IP licenses may be negotiated together. Royalties are governed by Section VII; sponsored funds are not substitutes for royalty distributions. Authors/inventors are consulted but do not have approval authority.

Federal Grant Disclosure

Under 37 C.F.R. 401, the University must disclose federally funded inventions, elect patent filing within required timelines, or return rights to the agency. Authors/inventors must report such inventions to ORSP for submission. The federal government retains a perpetual, non-exclusive license to resulting scholarship.

5.8 Material Transfer Agreements (MTAs)

- 5.8.1** Incoming or outgoing research materials may require an MTA. Employees must submit MTAs to CAO/ORSP for review; employees may not sign independently.

5.8.2 ORSP negotiates MTAs individually; only CAO and ORSP Director may sign.

5.8.3 MTAs and IP licenses are negotiated together. Royalties require CAO approval.

5.8.4 MTAs are required for all material transfers unless covered by an approved SSA or sponsored proposal.

5.9 Distribution of Income

5.9.1 Costs and Responsibilities

University funds protection, management, and commercialization of University-owned IP, including patent and copyright filings, marketing, licensing, and royalty payments.

5.9.2 Royalty Distribution

Unless a grant/SSA states otherwise, income from University-owned IP is distributed as follows:

a. Reimbursement of all direct IP-related expenses.

Of Remainder:

- 25% to the inventor(s)/author(s)
- 25% to ORSP
- 50% to the University
- Multiple authors divide shares based on contribution or, absent agreement, via dispute resolution.
- Students who make significant contributions receive a share from supervising faculty member's royalties.

b. Business Software Entrepreneurship Program

A separate incentive structure applies to University-purpose software developed by employees or students (not faculty research software). After cost reimbursement:

- 67% to the office/department
- 23% to the area vice president
- 10% to ORSP

Authors receive up to 33% of the office/department share, as determined by the dean/administrator, based on contribution, leadership, time investment, and team size.

5.10 Technology Transfer Program (TTP)

ORSP, in collaboration with DTT, administers the TTP, maintaining IP records, assessing commercial potential, negotiating licenses and SSAs, supporting faculty–industry relationships, and advising CAO on IP matters.

5.10.1 Dispute Resolution

ORSP, with counsel and DTT, attempts to resolve IP disputes informally. If unresolved, matters proceed to mediation, followed by appeal to the IPC. IPC recommendations are forwarded to the CAO, whose decision is final.

5.10.2 Student Scholarship

Students are subject to this policy when working for pay, academic credit, or under sponsored agreements. IP created in these contexts belongs to the University or sponsor. IP created independently without University resources belongs to the student.

5.11 Science and Health Professions Scholarship

In master/apprentice research models, inventions and works produced under faculty direction are owned by the University.

Faculty supervisors:

5.11.1. Maintain custody of TRP

5.11.2. Decide publication timing, venue, authorship, and inventorship

5.11.3. Ensure students working under SSAs understand sponsor restrictions

Students retain copyright to their theses/dissertations, except where limited by sponsor rights. Acceptance of a thesis/dissertation outline ensures access to needed IP and TRP for degree completion. Students must protect sponsor trade secrets.