



## UTAH VALLEY UNIVERSITY Policies and Procedures

<b>POLICY TITLE</b>	Sponsored Programs Financial Management	<b>Policy Number</b>	146
<b>Section</b>	Governance, Organization, and General Information	<b>Approval Date</b>	February 23, 2022
<b>Subsection</b>	Publications, Reports, Research, and Records	<b>Effective Date</b>	February 23, 2022
<b>Responsible Office</b>	Office of the Provost/Academic Affairs		

### 1.0 PURPOSE

**1.1** Utah Valley University benefits from developing financial resources from private, corporate, and government sources in the form of grants, contracts, and cooperative agreements. This policy identifies, defines, and establishes the University’s financial oversight and management of sponsored programs.

### 2.0 REFERENCES

**2.1** *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 C.F.R. § 200 (2013)

**2.2** *Fair Labor Standards Act*, 29 U.S.C. § 203 (1938)

**2.3** *Federal Acquisition Regulations System*, 48 C.F.R. § 2.101 (2020)

**2.4** *Fly America Act*, 49 U.S.C. § 40118 (1994)

**2.5** Utah Board of Higher Education Policy R532 *Acceptance and Approval of Contracts and Grants*

**2.6** Utah Board of Higher Education Policy R535 *Reimbursed Overhead*

**2.7** Utah Board of Higher Education Policy R537 *Reimbursed Overhead on State and Local Government Contracts*

**2.8** UVU Policy 114 *Individual Conflict of Interest and Commitment*

**2.9** UVU Policy 137 *Sponsored Programs (Grants, Contracts, Cooperative Agreements)*

**2.10** UVU Policy 141 *Cost Transfers for Sponsored Programs*

**2.11** UVU Policy 371 *Corrective Actions and Termination for Staff Employees*



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2.12 UVU Policy 231 *Fundraising Authority, Responsibility, and Coordination*

2.13 UVU Policy 241 *University Procurement*

2.14 UVU Policy 251 *Traveling on University Business*

2.15 UVU Policy 252 *International Travel for Students, Faculty, and Staff*

2.16 UVU Policy 327 *Additional Assignments for Full-time Exempt Staff and Executives*

2.17 UVU Policy 635 *Faculty Rights and Professional Responsibilities*

### 3.0 DEFINITIONS

**3.1 Allocable expense:** An expense incurred to advance the work under a specific sponsored program. If the expense benefits both the sponsored program and other work(s) of the University, including other sponsored programs, the expense must be allocable in proportions that can be fairly attributed to or approximated through the use of a reasonable documented method.

**3.2 Allowable expenses:** Expenses that are reasonable, allocable, necessary, consistently treated, adequately documented, and in compliance with university policies and contractual agreements between the University and the sponsoring organization.

**3.3 Award:** See “sponsored program.”

**3.4 Consistently treated expense:** Sponsored program costs must be treated the same way that non-sponsored program costs are treated by UVU. Costs incurred for the same purpose and in like circumstances must be treated consistently as either a direct or indirect cost in relation to other similar expenses at UVU.

**3.5 Contract (award agreement):** A binding agreement (usually written) between the University and a sponsoring organization that includes both specific terms and a commitment to complete a task for a benefit or outcome. This agreement typically includes the following elements: (a) an offer; (b) an acceptance of that offer which results in an agreement between the two parties; (c) a commitment to perform; (d) a valuable consideration; (e) a time or event when performance must be made to meet commitments; and (f) terms and conditions for performance, including fulfilling written or implicit commitments.

**3.6 Cooperative agreement:** Similar to a grant (see grant), a cooperative agreement that provides for substantial involvement between the awarding organization and UVU in designing and carrying out the activities of the award throughout the life of the sponsored program.

**3.7 Cost share (matching):** The portion of the sponsored program’s costs that are borne by the University, not the sponsoring organization.



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**3.8 Direct costs:** Expenditures that directly fund the activities defined in a contract or agreement. These are expenditures that can be identified specifically as being associated with a particular sponsored program and that can be assigned to activities easily and with a high degree of accuracy (2 C.F.R. § 200.413).

**3.9 Effort:** The amount or percentage of time that a UVU employee spends working on a sponsored program. For effort reporting purposes, total institutional effort is 100 percent effort, regardless of the individual's period or length of appointment.

**3.10 Grant:** A type of sponsored program that involves an award of monetary funding or other tangible resource granted to the University by an external organization, which may include a potentially revocable transfer of monetary funds, or personal or real property. A grant requires an actual or implied contract with a defined scope of work that provides support or stimulation to accomplish a specified purpose, or that provides a specified benefit or intended beneficial outcome in return for the award. If a sponsored program includes a requirement of quid pro quo, sponsor consideration, or sponsor control beyond reasonable designations and criteria placed on the use of the property in the form of implied or written contractual terms and conditions, any such contribution will be deemed a grant (see UVU Policies 137 and 231).

**3.11 Indirect costs (Facilities and Administrative [F&A] costs):** Expenses that the University incurs for common or joint objectives that cannot be readily identified with an individual project or program. Facilities operation and maintenance costs, depreciation, and administrative expenses are examples of costs that usually are treated as F&A costs. UVU's F&A cost rates are established by negotiation with the U.S. Department of Health and Human Services.

**3.12 Institutional Base Salary (IBS):** Annual compensation paid for an individual's appointment (9 or 12 months), whether that individual's time is spent on research, teaching, administration, or other activities. IBS rate must be used as the base salary on all grant proposals. No individual may commit more than 100 percent institutional or summer effort to be compensated at a rate that would exceed their annualized institutional base salary.

**3.13 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.

**3.14 Principal investigator/program director (PI/PD):** An individual faculty member, exempt staff member, or area administrator who has primary responsibility for technical compliance, management of resources, completion of programmatic work, and spending of a sponsoring organization's funds for a sponsored program.

**3.15 Reasonable expense:** A cost that is customary and prudent under the prevailing circumstances at the time of purchase.



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**3.16 Sponsored program:** A potentially revocable transfer of monetary funds, or personal or real property, made to the University by a sponsoring organization for a specified purpose designated by the sponsoring organization, or for a specified benefit or intended beneficial outcome in return for the award, and usually made by an enforceable contract. Sponsored programs do not include institutional procurement or charitable gifts from private sources. Funds appropriated by the State of Utah for purposes of funding non-contractual university activities are not considered sponsored programs. A sponsored program should not be confused with a “Qualified Sponsorship” as defined in Policy 234.

**3.17 Subaward:** An award provided under a sponsored program by the University to a subrecipient to carry out part of the responsibilities or activities of the sponsored program.

**3.18 Subrecipient:** An external entity that receives a subaward from the University to carry out part of a sponsored program. A subrecipient may not include a beneficiary of the sponsored program or a vendor or contractor whose primary purpose is to sell products, goods, or services as a part of normal business operations.

**3.19 Vendor:** An external entity that provides goods and services for a university sponsored program creating a procurement relationship between the University and the external entity.

### 4.0 POLICY

#### 4.1 Policy Statement

**4.1.1** This policy defines and establishes university processes and practices for financial oversight and management of sponsored programs by 1) defining roles and responsibilities of OSP and the PI/PD; 2) establishing the required elements of project proposals, including cost principles, allowable and unallowable costs, and indirect costs; and 3) instituting the principles and procedures for regulatory compliance.

**4.1.2** Failure to adhere to this policy could lead to appropriate disciplinary actions in accordance with applicable university policy and procedures.

**4.1.3** Violations of this policy that are also civil or criminal offenses are subject to appropriate penalties under prevailing laws.

#### 4.2 Scope of Policy

**4.2.1** This policy applies to all sponsored programs requested and/or administered by or under the auspice of the University.

**4.2.2** This policy and its procedures do not supersede any statutes or regulatory directions provided by federal or state sponsoring organizations that are included in contracts or agreements for sponsored programs.



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### **4.3 Responsibilities of the Office of Sponsored Programs (OSP)**

**4.3.1** OSP is the University's designated office that provides facilitation for and oversight of proposal development, proposal submission, contractual negotiation and approval, award facilitation, post-award services, and fiscal management processes associated with sponsored programs. OSP coordinates, approves, submits, and administers sponsored program proposals and contracts for externally sponsored activities of the University. These activities are done with the approval of the executive officer(s) who oversee(s) the departments where these sponsored program activities are to occur.

**4.3.2** Funds and resources acquired for the University from sponsored program sources shall be managed, coordinated, and utilized under the direction of the Office of Sponsored Programs (OSP).

**4.3.3** Prior to submission of a sponsored program proposal to an external source, OSP will review the project to assess that the needs of impacted departments are represented and that the University has the capacity, contingency plans, institutional infrastructure, and administrative acceptance to ensure that the project is viable if awarded.

**4.3.4** OSP reviews, negotiates, and approves all sponsored program contracts and agreements, including but not limited to terms, conditions, guidelines, budget restrictions, reporting requirements, determination of applicability, and assignment of direct and indirect costs, personnel requirements, outcomes, deliverables, measures, and amendments.

**4.3.5** All sponsored program funds may be expended only for their sponsor-authorized purpose and within specified contractual periods of performance.

**4.3.6** All expenditures under these sponsored program awards must be made according to the contracted and established standards of allowability, allocability, reasonableness, and consistency. All expenditures under these programs must be supported with adequate documentation to verify that each of these four standards are met.

**4.3.7** Expenditures on a sponsored program account are only allowable if they reasonably comply with the budget approved by the sponsoring organization. Expenditures are monitored for compliance with applicable federal and state laws and regulations, and university policies. Unallowable costs erroneously charged to a sponsored program account must be promptly transferred to an appropriate account in accordance with UVU Policy 141. Questions regarding expense allowability may be directed to the OSP Director of Post-award Services.

**4.3.8** The Office of Sponsored Programs ensures that the submitted programmatic reports comply with the sponsoring organization's standards.



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### 4.4 Responsibilities of PI/PDs

**4.4.1** The PI/PD of a sponsored program is responsible for ensuring that all federal, state, institutional, and sponsor-designated regulatory compliance requirements are met. The PI/PD must inform area administrators of their responsibilities in relation to the sponsored program.

**4.4.2** A PI/PD of a sponsored program may only serve at the discretion of their first and second level supervisors, and with the approval of OSP. Only a full-time university employee who is exempt from the *Fair Labor Standards Act* may serve as a PI/PD.

**4.4.3** In most instances, UVU adjunct faculty and non-tenure track faculty shall not serve as PI/PDs or employees on sponsored programs at UVU. Exceptions should be rare and only when authorized in advance by the Department Chair, Dean, Office of the Provost, and Human Resources. The PI/PD is responsible for timely preparation of reports throughout the performance period of the award.

**4.4.4** For each new sponsored program award received by the University, all PI/PDs must attend a new award orientation meeting with OSP before a financial accounting index is established and before funds are authorized to be expended. The PI/PDs and other program personnel may be required to attend additional training as directed by the sponsoring organization or as determined by the relevant offices of the University.

**4.4.5** The PI/PD must ensure that both they and any person or external organization involved in the sponsored program have their UVU *Conflict of Interest Disclosure Form* up to date throughout the performance period of the sponsored program. Before the University hires any individual to perform work funded by a sponsored program, the OSP must first check the suspension and debarment list available through the Federal System for Award Management (SAM).

**4.4.6** The PI/PD for each sponsored program is responsible for verifying and certifying the time and effort of all personnel working on the sponsored program. The PI/PD's first level supervisor shall verify and certify any time and effort expended on the award by the PI/PD.

**4.4.7** The PI/PD must manage the award and comply with the terms and conditions of the award, all applicable federal and state laws and regulations, and policies of both the sponsoring organization and the University. As such, a PI/PD must pursue and complete the research, training, and/or public service described by the funded proposal within the specified period of performance. The PI/PD must understand the award agreement and all associated regulations, and must execute the work in accordance with the award agreement and all associated regulations.

**4.4.8** The PI/PD is responsible for the programmatic direction of the sponsored program and for initial authorization of all expenditures charged to the award budget. The PI/PD must ensure that



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expenditures are appropriate and directly relate to the approved budget and the intent of the award.

### 4.5 Indirect Costs

4.5.1 Proposals for sponsored programs must request the maximum amount of indirect costs allowable from a sponsoring organization.

## 5.0 PROCEDURES

### 5.1 Allowable Expenses

5.1.1 Allowable expenses are typically specified in the request for proposal (RFP) from the sponsoring organization and by the terms and conditions specified in the awarding documents. Unless otherwise restricted, costs for personnel, fringe benefits, construction or renovation, equipment, travel, supplies, publication and presentation costs, project operating costs, and contractual services are among the allowable expenses for most sponsored programs.

5.1.2 The sponsoring organization must provide written approval for all costs that are not included in the submitted and approved budget. These costs are subject to all applicable federal and state laws and regulations, and university policies.

5.1.2.1 If there is a need to revise a sponsor-approved budget, the PI/PD shall consult with OSP to determine if a formal change is necessary. All budget revisions must be initiated through OSP and must be made with sufficient lead time to ensure that expenses that are incurred after the revision have been approved by the sponsoring organization can still meet allocability standards (as determined by the sponsoring organization and OSP). Budget revisions must occur at least two months prior to the closeout of an award.

5.1.2.2 No expenditures may be made under an award in accordance with a requested budget revision until the revision is officially accepted by the sponsoring organization and written notice from the sponsoring organization has been received by the OSP.

### 5.2 Compensation

5.2.1 Compensation is subject to allowability as per the relevant sponsoring organization's policies and in accordance with applicable UVU policies.

5.2.2 University faculty members compensated for nine-month academic appointments may receive up to 2.5 months of summer salary on sponsored programs if they are not otherwise compensated by the University for teaching or other activities not associated with the sponsored program. University faculty members compensated for eleven-month academic appointments may charge up to 0.5 month of the employee's institutional base salary as summer salary on sponsored programs. Those faculty who teach during summer terms or engage in other activities



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that are compensated by UVU may only be compensated for their involvement in sponsored program activities to the extent that their aggregate annual salary does not exceed their institutional base salary in combination with any other university commitments.

**5.2.3** UVU full-time exempt staff and executives may be eligible for overload compensation under a sponsored award if it is allowed by the sponsoring organization and complies with UVU Policy 327 *Additional Assignments for Full-time Exempt Staff and Executives*. If the overload compensation will be funded by a sponsored program, the PI/PD shall notify OSP in writing of any intended overload compensation prior to incurring such expenditures.

**5.2.4** Compensation to employees and independent contractors for sponsored programs is subject to allowability as per the relevant sponsoring organizations' policies. OSP must approve all personnel proposed as employees or independent contractors on sponsored programs.

**5.2.5** Charges to sponsored program awards for salaries, wages, and contractual compensation must be based on records that accurately reflect the work performed. Documentation must provide reasonable assurance that the charges are accurate, allowable by the University and the sponsor, properly allocated, and reasonably reflect the total activity for which the employee is being compensated.

**5.2.6** If university faculty and staff working on sponsored programs charge their time to a sponsored program, they must do so in a manner commensurate with the committed effort expended on all activities they perform and in accordance with the approved budget of the awarding sponsoring organization. Payroll charges to sponsored awards and cost sharing time and effort shall be accurately recorded for faculty and staff involved in each sponsored program.

**5.2.6.1** All employees who charge payroll costs to a sponsored program must complete and submit to OSP the applicable documentation as follows:

1) All employees who are exempt from the *Fair Labor Standards Act* must complete *OSP Time and Effort Activity Reporting Certification Form*, which can be found on OSP's website. This form must be completed at least once per year and submitted by the stated OSP deadline. OSP may require more frequent submissions of this report if needed.

2) All employees who are not exempt from the *Fair Labor Standards Act* must complete the University's Time Information Management System (TIMS) daily data entry.

**5.2.7** OSP may grant an exception to these rules of compensation if the additional work assignment requires a separate or remote work location away from UVU's main campuses or regional area of operation for a prolonged period of time, or if all of the following conditions apply:

**5.2.7.1** The additional work assignment is across departmental lines and outside the scope of current employment responsibilities;



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**5.2.7.2** The additional work assignment is performed by a UVU employee in addition to, and not in place of, the employee's regular responsibilities;

**5.2.7.3** The first- and second-level supervisors approve the additional work assignment; and

**5.2.7.4** The additional work assignment is disclosed, if necessary, in accordance with Policy 114 *Individual Conflicts of Interest and Commitment* (i.e., if the work presents a personal conflict of interest) and appropriately managed, if necessary.

**5.2.8** If the sponsoring organization requires approval of additional work assignment arrangement, the PI/PD shall obtain written approval from the sponsor and provide a copy to OSP. The OSP will then determine if the additional work assignment arrangement complies with the terms and conditions of the award. OSP must also be notified in writing of any such additional work assignment and of any additional work assignment changes that occur during the course of the sponsored program.

### **5.3 Participant Support Costs**

**5.3.1** When allowable by the sponsoring organization, participant support costs in all sponsored awards are limited to non-employees of the University who are not part of the sponsored program implementation staff (staff responsible for implementing the award) and who participate in or benefit from the activities supported by the sponsored project. University students hired to work on the sponsored program are considered employees, not participants. Costs for transportation, per diem, stipends, scholarships, and other expenses for participants or trainees shall be budgeted as participant support costs.

**5.3.2** PI/PDs must maintain and provide, upon request, participant selection documentation as well as documentation of attendance (sign-in, attendance sheets, student participant ID numbers, etc.) to the sponsoring organization and to OSP.

### **5.4 Equipment and Supplies**

**5.4.1** Capital equipment costs of \$5,000 or more per single item may be allowable as a direct cost to an award if approved by the University and the sponsor, and such equipment shall be inventoried and tracked as capital equipment belonging to the University. Such equipment will remain property of the University throughout the period of the award and after conclusion of the award unless otherwise stipulated by the sponsor.

**5.4.2** Items that cost less than \$5,000 per single item that might be otherwise considered "equipment," regardless of the length of the useful life, shall be classified as "supply" items for sponsored program purposes.



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#### 5.5 Travel

**5.5.1** Travel associated with a sponsored program, including travel for meetings and conferences, is allowable as a direct cost when directly attributable to specific work under a sponsored program and included in the sponsor-approved budget. All travel costs charged to sponsored programs must comply with UVU Policy 251 *Traveling on University Business* and UVU Policy 252 *International Travel for Students, Faculty, and Staff*.

**5.5.2** OSP must approve all foreign travel even when it has been approved by the sponsor. Foreign travel must be consistent with the provisions of the Fly America Act and federal export control regulations. PI/PDs shall consult with OSP for guidance on foreign travel prior to incurring any travel expenses.

#### 5.6 Other Costs

**5.6.1** Other costs may be allowable by the sponsoring organization as stipulated in the sponsored program contract and agreement or sponsoring agency regulatory terms and conditions. Allowable costs may include: (1) the procurement of goods and services for performance of the sponsored program; (2) the disposal of scrap or surplus materials acquired in performance of the sponsored program; and (3) other specific purposes necessary to meet the requirements of the sponsored program.

#### 5.7 Foreign Partners

**5.7.1** When developing budgets with foreign partners, it is acceptable to build an additional line-item into the budget to compensate for potential fluctuations in foreign-currency exchange rates. The calculation should take into consideration the history of foreign-currency exchange rates for the currencies in question. It should be accompanied by appropriate written justification and approved by OSP and the first- and second-level supervisors of the PI/PD.

**5.7.2** In the event of unanticipated extreme fluctuations in exchange rates, it may be possible to renegotiate the budget with the foreign institution or sponsoring organization, if allowable under the terms of the sponsored program award. However, if the awarded budget is insufficient to cover the fluctuations in the foreign currency market, then either the budget must be adjusted accordingly with permission by the sponsoring organization or the department of the PI/PD must reimburse any overspending on the award.

#### 5.8 Unallowable Expenses

**5.8.1** The charging of certain unallowable expenses to a sponsored program is expressly prohibited under most circumstances. The sponsoring organization and OSP must approve, in advance and in writing, any exceptions of otherwise unallowable expenses in advance and in writing.



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**5.8.2** Unallowable costs include but are not limited to those incurred for the following: alcoholic beverages; alumni activities; bad debt expenses; capital expenditures for general purpose equipment, buildings, and land; commencement and convocation; contingency provisions; defense and prosecution of criminal/civil proceedings; donations or contributions; entertainment; fines or penalties; fundraising; goods or services for personal use (including housing and personal living expense beyond customary travel accommodations); interest on borrowed capital; lobbying; losses or expenses on other sponsored programs and contracts; and organization costs (such as broker fees, fees to promoters, or attorney's fees).

**5.8.3** Advertising or marketing costs are usually unallowable costs; however, advertising or marketing may be charged to a sponsored program with the sponsoring organization's approval if it is solely for outreach and recruitment of personnel required for performance of the sponsored program and participant enrollment, including participation in human-subject research, such as surveys, focus groups, or clinical trials.

**5.8.4** Pre-award costs are only allowed if the awarding agency provides written authorization for such expenditures and the OSP approves these expenditures. Proposal writing is not an allowable pre-award cost, nor can the cost of writing a grant proposal be charged to an existing sponsored program.

### **5.9 Cost Share**

**5.9.1** Voluntary committed cost share is prohibited for sponsored programs except where otherwise required by the sponsoring organization.

**5.9.2** When cost share is required by the sponsoring organization, cost sharing commitments shall:

**5.9.2.1** Be verifiable from financial records;

**5.9.2.2** Be spent during the budget period (pre-award or post-award expenses are not allowed to be used as cost share without prior approval from the sponsoring organization); and

**5.9.2.3** Not be paid using federal funding unless authorized by the sponsor and federal funding source of the cost share.

**5.9.3** All cost share must be approved by OSP and the department chair(s) or director(s) and dean or executive of the impacted department(s).

### **5.10 Changes Requiring Prior Approval by the Sponsoring Organization**

**5.10.1** Unless otherwise specified by the sponsoring organization, prior approval must be obtained by the PI/PD from the sponsoring organization and from OSP for the following:



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**5.10.1.1** Disengagement from the sponsored program for more than three months, or a 25% or more reduction in committed time;

**5.10.1.2** Change in key sponsored program personnel identified in the grant application; or

**5.10.1.3** Change in scope or objective of a sponsored program.

**5.10.2** An unapproved absence of more than three months may be considered dereliction. In the case of dereliction, the OSP shall consult with other sponsored program personnel, the responsible administrator, and the sponsoring organization to determine the disposition and status of the award, including the appointment of a new PI/PD and/or termination of the award.

### **5.11 Equipment Tracking and Disposition**

**5.11.1** As per UVU Policy 241 *University Procurement*, the University shall maintain records of equipment procurement, including rationale, selection of contract type, contractor selection or rejection, single-source procurement, and basis for contract price.

**5.11.2** Resources acquired through sponsored program acquisitions are subject to the disposition of the sponsoring organization (if one is provided) for the useful life of the item as defined by the sponsoring organization.

**5.11.3** PI/PDs shall determine when a piece of equipment is integral to a sponsored program. The extent or percentage to which the use of the item is allocable to the sponsored program must be determined in consultation with OSP. This determination must be documented and retained in OSP files.

**5.11.4** PI/PDs and departments are responsible for the following: maintaining equipment purchased through a sponsored program in safe and operable condition throughout the duration of the award; maintaining documentation that describes how the item is maintained, monitored, used, and allocated; and ensuring that the equipment is properly inventoried as university-owned, sponsor-owned, or third party-owned property.

**5.11.5** All capital equipment (as described in section 5.4.1 of this policy) procured with federal funding must be labeled as purchased with federal funds and catalogued and inventoried for reporting purposes. Unless otherwise provided in federal statutes, regulations, or federal awarding agency disposition instructions, when original or replacement equipment acquired under a federal award is no longer needed for the original program or for other activities currently or previously supported by a federal awarding agency, the University must request disposition instructions from the federal awarding agency if required by the terms and conditions of the contract.

**5.11.6** After closeout of a sponsored program award, OSP will work with university departments to track and monitor the use of sponsor-owned equipment. When required by the sponsoring



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organization, OSP will contact and work with the sponsoring organization to return or repurpose any sponsor-owned equipment unless otherwise specified in the terms and conditions of the award.

**5.11.7** Cases in which equipment is loaned to the University by the sponsoring organization or leased from the sponsoring organization or a third-party, shall be documented by the OSP. The University and the sponsoring organization or a third-party must create a contractual agreement on the maintenance and disposition of such property throughout the period of the award. Such equipment shall be returned to the owner at the conclusion of the award and/or handled in accordance with the contractual agreement.

### **5.12 Contractor Determinations and Subrecipients**

**5.12.1** On a case-by-case basis, whenever an external entity receives funds from a UVU sponsored program, OSP or UVU's Controller's Office shall determine whether a particular external entity can be defined as a subrecipient or a contractor under the terms of the award.

**5.12.2** All subrecipients shall complete a *Subrecipient Commitment Form* prior to a subrecipient award being issued by UVU. The form is available from OSP. Thereafter, subrecipients are required to submit to UVU a completed *Continuing Assessment Tool Form* at least every two years after an award has been issued or until the award is closed out. OSP will conduct an ongoing risk assessment of each subrecipient based on the information collected in these forms and from PI/PD reports. Subrecipients shall submit conflict-of-interest disclosures, and OSP shall check the suspension and debarment list available through SAM.gov prior to issuing a subaward.

### **5.13 Award Closeout and End of Performance Period**

**5.13.1** OSP shall close sponsored programs within 120 days of the end of the performance period unless otherwise designated by the sponsoring organization. Closeout requires that all reports and drawdown requests have been satisfactorily completed as determined by the sponsoring organization and OSP.

**5.13.2** PI/PDs must provide an electronic copy of all grant-related material pertaining to the award and provide that to OSP within 120 days of the end of the performance period. OSP will retain a copy of all grant-related material for at least 7 years after closeout.

**5.13.3** PI/PDs shall ensure that all expenditures for a sponsored program are incurred prior to the end date of the award performance period. Sponsoring organizations may divide multi-year awards into multiple periods of performance with specific start and end dates or budget periods.

**5.13.4** The award terms and conditions will specify if automatic carry-forward is allowed for multi-year awards or if prior approval is necessary. The PI/PD shall obtain prior approval from the sponsoring organization to retain the unspent funds from one funding period and use them in



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a subsequent budget period. OSP shall be consulted for all prior-approval requests for unspent funding. Awards that do not allow fund carry-forward will require unspent funding to be returned to the sponsoring organization at the end of a budget period.

### 5.14 Post-Performance Period Expenditures

**5.14.1** All expenditures shall be incurred prior to the end date of the award performance period. The only exceptions are sponsored programs that use publication and printing costs for professional journal publications, and only if the cost is approved in the award budget and the funds are set aside into an account for this purpose prior to the closeout of the award. Any funds set aside for publication and printing costs that are not expended for this purpose must be returned to the sponsoring organization after one year from grant closeout.

**5.14.2** In many instances, the terminating date of the performance period may be renegotiated with the sponsoring organization. Application for an extension of the award period must be made at least 60 days prior to the performance end date or as directed by the sponsoring organization and must be made with the involvement and approval of OSP.

### 5.15 No-Cost Extensions

**5.15.1** The PI/PD shall complete work under sponsored programs within the period specified in the award contract. However, if the PI/PD requires additional time to complete the approved scope of work using existing funds, the sponsoring organization may consider a request to extend the expiration date of the award at no additional cost or with additional funding subject to re-negotiation of the existing contract.

**5.15.2** The PI/PD must initiate all extension notifications and requests at least three months before the end of the performance period. Extensions must be reviewed and approved by OSP prior to submission. The PI/PD’s annual conflict-of-interest disclosure must be up to date for OSP to process an extension.

### 5.16 Reports

**5.16.1** Throughout the life of the sponsored program, the PI/PD shall submit the periodic, annual, semi-annual, and/or final reports as determined by the sponsoring organization. All reports are due no later than 90 calendar days after the end date of the period of performance or as otherwise directed by the sponsoring organization. A copy of each report shall be submitted to OSP for oversight review prior to submission to the sponsoring organization.

POLICY HISTORY		
Date of Last Action	Action Taken	Authorizing Entity
June 24, 2021	Temporary emergency policy approved.	UVU Board of Trustees
February 23, 2022	Regular policy approved.	UVU Board of Trustees



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September 28, 2023	3.16 Added missing period before the last sentence of the paragraph	UVU Policy Office
September 28, 2023	5.2.7.4 Removed italics on “i.e.”	UVU Policy Office
September 28, 2023	5.2.2 Changed “and that they reasonably reflect” to “and reasonably reflect” – parallelism	UVU Policy Office
September 28, 2023	3.9 and 3.12 Changed “%” to “percent”	UVU Policy Office
September 28, 2023	5.2.2 Changed “two-and-a-half (2.5)” to “2.5” and “one-half (0.5)” to “0.5”	UVU Policy Office



# UTAH VALLEY UNIVERSITY

## Policies and Procedures