The MIT
Quick Guide
For PIs
essentials every
principal investigator
should know.

Updated September 2015
Research is central to MIT’s core mission, and its principal investigators (PIs) are central to the definition, conduct and reporting of research. The PI is ultimately responsible for all aspects of sponsored research, including compliance with Institute and federal policies. The Institute is committed to making every effort to assist PIs with this responsibility.

We have identified several key topics in research administration today and provided a brief explanation of each topic, summarized the PI’s key responsibilities, and provided links to resources where you may find additional information.

As you navigate the research environment, I hope that you will find this information helpful.

Sincerely,

Maria T. Zuber, E.A. Griswold Professor of Geophysics & Vice President for Research

Michelle D. Christy, Director, Office of Sponsored Programs
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FINDING FUNDING

WHAT’S ESSENTIAL - IDENTIFICATION OF FUNDING OPPORTUNITIES

Locating the right funding opportunity to meet your needs can take a bit of time. First and foremost - it's important that you are clear about:

- What you want to do,
- Why you want to do it, and
- Who cares about "it" or its outcomes

Since proposal development and the review / selection process takes time (and more time, the more complex the project), you should embark on your
funding search well in advance of when you want to do the project (i.e., when funds are needed).

GETTING STARTED

To ensure that your (future) application is targeted to the right sponsor, reflect on:

- Who might care about your project and its outcomes?
- How much support ($$) do you need and for what purpose (e.g., personnel: students, postdoc’s, technical staff; travel; materials or supplies; equipment, etc.).
- Is there anything unique about you or your project’s focus (e.g., you are an undergraduate, junior faculty member, from an underrepresented group, member of an association or society; or the project addresses an important societal need)?

This information can help you focus your time and energy on identifying and pursuing those opportunities most likely to result in an award.

QUICK TIPS TO FINDING LIKELY SPONSORS

- Scan the acknowledgement section of the ‘products’ of the scholarly endeavors applicable to your field, e.g. installations, monographs, presentations, journal articles, etc.
- Sign up for and review your professional society's newsletter. They often publish information about funding opportunities in your field.
- Ask your colleagues, peers, or advisors how their work has been supported.
- Search available online databases for funding opportunities and recent award information.
- Grants.gov is the single access point for more than 1,000 grant programs offered by all Federal grant making agencies. You can
perform searches on funding opportunities free of charge on the Grants.gov site. Select “Find Funding Opportunities” on the left hand navigation screen and begin your searches. Note that you do not need to register. MIT is registered, and therefore no additional action is required for searching or for submitting proposals.

- The MIT Office of Foundation Relations - Provides information about Foundation Grant Programs
- Foundation Directory Online and Grant Forward are two subscription databases that offer individual plans. In subscription resources, look up one or more funding opportunities you know “fit” your needs and review how it is described in the database, e.g., requirements, key words, eligibility or academic qualifications, citizenship, activities supported or funding type.
- Review webpages of likely funders (identified by #1 - #4) for information about their current interests and recent grantees. Your goal here is to confirm strong overlap between their goals and your project's focus or outcomes and funding needs. (Not all sponsors will support all the types of items you need.)
- Review sponsor's awardee databases for key words, solicitation number or names. Contact the principal investigator to ask for a copy of his/her proposal; this individual may be a future collaborator!!

Energy:
https://pamspublic.science.energy.gov/WebPAMSExternal/interface/awards/AwardSearchExternal.aspx

NIH:  http://projectreporter.nih.gov/reporter.cfm
NSF:  http://www.nsf.gov/awardsearch/
NEH: http://www.neh.gov/explore/all
OSP strongly encourages the Principal Investigator to contact the program manager or technical point of contact for the potential sponsor to confirm that your idea, goals, and approach fit well with the solicitation.

To facilitate your conversation with the program manager, it can be very helpful to send a concept paper in advance of the call that briefly (~1-2 pages) outlines the:

- application’s purpose, or problem to be addressed (if applicable), and context or background;
- significance;
- question(s) addressed;
- project plan or experimental design(s);
- evaluation plan or analyses;
- project team; and
- approximate total costs.

The concept paper allows the program manager to be informed quickly about the project, to respond efficiently to questions and to make suggestions for refining the project, if appropriate. Developing the concept paper and sharing it with colleagues for feedback is also an effective approach to help crystallize projects or flush out ideas that may be relatively immature.

After identifying a sponsor and confirming the funding opportunity (also called a solicitation), now proposal development activities can begin in earnest!

**Note:** The above information is adapted from the Syracuse University Office of Sponsored Programs Pre-Award Manual. Many thanks to them for preparing and sharing such useful material.
WHAT’S ESSENTIAL - THE PROPOSAL PROCESS

- Identify sources
  - Federal - Grants.gov can send you customized reminders
  - Industry - Ask your senior colleagues how to identify sources
  - Non-Profit - The MIT Office of Foundation Relations subscribes to resource databases

- Talk to sponsors
  - Build relationships

- Request For Proposal (aka RFP, FOA, etc.)
  - Send the RFP to your local department administrator and OSP can help review for unusual or tricky requirements
  - Develop a timeline of key activities and deadlines for when they must be completed

- Proposal Development
  - Clear writing - shorter is better
Set aside time every day for working on your application

- Ask for feedback
  - From your colleagues and peers
  - From the sponsor? You don’t know until you ask

- Watch your deadline
  - OSP has a 5-day deadline - the complete and final proposal must be submitted to OSP 5 business days prior to the sponsor’s deadline
  - Check your School or DLC’s internal deadline - in order to make OSP’s 5-day deadline, you may need to submit the proposal for internal review prior to OSP’s deadline

- Submit and wait....

**TIPS FOR WRITING SUCCESSFUL PROPOSALS**

- Have a clear plan for your project
  - Know what you want to accomplish and the steps you will take to do it.

- Read other grants
  - If you can find grants that others have submitted, read them and get a feel for the writing. (Don’t copy the grant.)

- Call your program officer and review your plan
  - Is this in line with what he/she wants to fund?
  - Does this fit this year’s current objectives?
  - Does he/she have advice as to other relevant programs for you?

- Make sure your goals are measurable and realistic.
  - Be careful what you ask for, you’re going to win lots of grants, don’t over-promise.

- Do not make your grant tech-heavy.
Everyone wants new equipment. Make sure it’s directly related to the work that you are doing and will be solely used by the project unless it will be partially paid by others.

- Include staff development
  - Be sure to include the necessary staff development to make the project a success. Too many people skimp on that area.

- Make sure the timeline of the grant matches the grantor’s funding cycle
  - If that’s unknown, it’s better to use phase 1 and phase 2 or month 1, 2, 3, etc. than specific dates.

- Start the budget process early
  - The budget is supposed to be “the financial expression of the project”. Spend some time early on with your DLC fiscal officers to walk through what you will need to accomplish the scope of work – the two need to jive.

- If possible, become a grant reviewer.
  - This is a great way to see the kinds of projects that are funded, and learn how the review process operates.

- Don’t give up because you’re rejected.
  - Funding rates are more challenging than ever, and it takes time. Read the reviews carefully, seek more feedback from your department colleagues

Additional Links and Resources:


INDIVIDUAL CONFLICTS OF INTEREST

WHY IT’S IMPORTANT

MIT faculty and staff’s first and primary responsibility is to support and advance MIT’s mission. The disclosure and management of conflicts of interest is critical to maintaining the integrity of MIT’s educational and research mission, the credibility of its faculty and staff, meet responsibilities to funding agencies to ensure future funding, and continue to maintain the public’s trust in its research and related activities.
WHAT’S ESSENTIAL

An individual financial conflict of interest may arise when an individual or his or her immediate Family (including spouse, domestic partner and/or immediate children) has a financial interest that does or has the potential to compromise or bias professional judgement and objectivity in the performance of his or her Institutional Responsibilities in favor of personal financial gain. Conflicts of interest can arise from an individual’s engagement with entities outside the Institute such as with for-profit businesses, foreign institutions and government entities, not-for-profit groups, professional societies, other academic institutions through activities such as consulting, holding management or advisory board positions, ownership of a company, its stock or other securities, receipt of royalties and other activities from which an individual or his or her Family receives Remuneration. The existence of a conflict of interest or the appearance of one does not imply wrongdoing on anyone’s part. When conflicts of interest do arise, however, they must be disclosed, reviewed and either eliminated or properly managed. It is important to inform and discuss with your department head or dean activities which may pose a real or perceived conflict of interest, prior to engaging in them.

HOW TO COMPLY

Individual Conflict of Interest compliance at MIT involves disclosure of financial relationships through two processes:

1. Faculty and staff must submit an annual report on their outside professional activities (OPA) and the details of any changes during the year to their department head as outlined in MIT’s policy on Outside Professional Activities. Contact your department head or dean’s office for more information.
2. PIs and others, who are independently responsible for the design, conduct, and reporting of research must answer financial conflict of interest screening questions prior to submission of each proposal. Other sponsors may also ask for disclosures at the time of award. For certain sponsors such as NIH and NSF, federal regulations mandate an annual update of financial conflict of interest disclosures throughout the life of the award. Instructions for completing these disclosures may be accessed through the website coi.mit.edu. Disclosures are filed electronically via MIT’s pre and post award management system in Kuali Coeus. Contact the Director of OSP or MIT’s Conflict of Interest Officer for more information.

CONFLICT OF INTEREST WITH RESPECT TO USE OF MIT’S NAME

Public association of MIT’s image or name with commercial interests may lead to a conflict of interest. In the course of consulting or research, a faculty member may provide a professional evaluation of products or services, based on researched and factual evidence. However, faculty members should be careful to avoid identifying the Institute with their personal opinions or conclusions in public or private reports that support the outside financial interests of the faculty member. Contact MIT’s TLO (Technology Licensing Office) for more information.
CONFLICT OF INTEREST WITH RESPECT TO PROCUREMENT OF GOODS AND SERVICES

PI’s are responsible for seeking prior approval to procure goods and services from an organization in which the PI has a financial interest. Federal regulations prohibit this, but in some cases, MIT may be able to manage the conflict with proper reporting to the research sponsor. Contact the MIT Procurement office for more information.

CONFLICT OF INTEREST WITH RESPECT TO HUMAN SUBJECTS RESEARCH

Conflicts of interest related to research involving human subjects pose special concerns. The Institute and its researchers have ethical obligations to honor the rights and protect the safety of persons who participate in research conducted by Institute personnel. Financial interests held by those conducting the research or the research’s sponsor may compromise or appear to compromise the fulfillment of those ethical obligations and the well-being of the research subjects, as well as the integrity of the related research. Accordingly, there is a strong presumption against permitting any person with related financial interests to participate in the conduct of such research, particularly if the protocol involves more than minimal risk to the subject. Contact the COUHES office for more information.

HELPFUL LINKS

- Financial Conflicts of Interest in Research
- MIT Policies and Procedures
MANAGING SPONSORED FUNDS

WHAT’S ESSENTIAL

The majority of MIT’s sponsored funds are from federal sources and for these MIT must comply with the policies of the federal funding agency and also the federal cost principles as established by the Office of Management and Budget (OMB). Foundations, industry and other sponsors may impose their own policies on how those funds must be managed, however, when non-federal sponsors are silent, PI’s should follow MIT’s standard policies for managing funds. Consult your Notice of Award for specific guidance.

WHY IT’S IMPORTANT

MIT and its PIs are jointly responsible for providing appropriate and compliant stewardship of sponsored funds. Key to this is strict adherence to the cost principles mandated by the sponsor. The consequences of failing to comply may range from sponsor disallowance of specific incurred costs to termination of awards and federal sanctions, depending on the particular costs and circumstances questioned.
HOW TO COMPLY

All MIT personnel responsible for initiating or approving financial transactions must be familiar with the cost principles contained in the OMB Circulars and also any sponsor-specific requirements. With the help of department administration, PIs are expected to spend sponsored funds in compliance with the sponsor’s requirements and in accordance with the Sponsor Approved Budgets (SAB), or the financial plan for any given sponsored project. The federal government and many non-federal sponsors require the comparison of expenditures with the approved budgeted amounts. SABs are uploaded into MIT’s financial systems and PIs and their administrators are encouraged to review expenditures versus approved budgets. Note that many sponsors allow MIT flexibility in deviating from the budget – see Managing Projects for more information.

The “allowability” of a cost is the key concept of cost principles. For a cost to be allowable on a specific sponsored award, it must be reasonable, allocable, and consistently treated—and it must not be subject to limitation per OMB Guidance.

- A-21 and A-110 for federal awards made prior to December 26, 2014
- Uniform Guidance, Subpart E for federal awards made after December 26, 2014.
- A cost is reasonable if it is necessary for the performance of the specific sponsored award and would have been incurred by a “prudent person” for the particular goods or services obtained
- A cost is allocable if its benefit, either in whole or in part, to the specific sponsored award can be demonstrated. For example:
  - If a cost benefits two or more sponsored projects or other activities in proportions that can be readily determined, that cost must be allocated to each activity based on the proportional benefit
If a cost benefits two or more sponsored projects or other activities in proportions that cannot be readily determined due to the inter-relationship of the work involved, that cost may be allocated to each activity using a reasonable basis.

IS IT CONSISTENT?

- A cost is consistently treated if it is always institutionally treated as either a direct cost of research or an indirect (Facilities and Administrative; F&A) cost of research when incurred for the same purpose in like circumstances.
- A cost is subject to limitations per OMB Uniform Guidance if it is specifically identified as unallowable or subject to limitation.

It is important to note that the “allowability” of a cost is just one aspect of the federal cost principles and that adherence to all cost principles is required to properly and appropriately account for the expenses of conducting research at MIT. With that in mind, MIT has incorporated these federal cost principles into its policies and procedures for the administration of all research awards. Strict adherence to Institute policies, therefore, should ensure compliance with these federal regulations.

Remember to document your costs on sponsored programs, including how the expense benefited the project.

Staff members of the Office of Sponsored Programs, Office of Cost Analysis, and the Vice President for Finance Office are available at all times to assist PIs and their department, laboratory, and center (DLC) administrators in the interpretation and application of cost principles.
KEY REFERENCES

- OMB Uniform Guidance
- Managing Project Costs on the OSP website

SALARY VERIFICATION AND ADMINISTRATIVE COSTS

SALARY VERIFICATION

WHAT’S ESSENTIAL

As the principal investigator, you must verify that salaries and wages charged to sponsored awards are reasonable and reflect actual work performed by technical staff, students, and postdoctoral researchers. This salary verification is conducted quarterly at MIT.

WHY IT’S IMPORTANT

OMB Uniform Guidance requires that MIT have a system for distributing and verifying salaries and wages charged to sponsored awards. When a PI manages a lab with multiple projects, the distribution of salaries must be carefully considered. MIT’s process for salary distribution and certification ensures that direct labor changes are reasonable and reflect the actual work performed. Salaries not certified within 90 days following the end of the quarter in which the costs were incurred will not be reimbursed by sponsors.
HOW TO COMPLY

Your department, laboratory, or center administrator will advise you on its specific process for certification. In general, salary certification is the time to confirm:

- All project personnel have been charged to the appropriate award
- The effort of all project personnel has been appropriately distributed

ADMINISTRATIVE COSTS

WHAT’S ESSENTIAL

OMB Uniform Guidance requires that administrative and clerical expenses be normally treated as facilities and administration (F&A) costs, not as direct costs.

WHY IT’S IMPORTANT

Administrative salaries and clerical expenses charged to sponsored projects that do not meet the criteria are subject to disallowance by MIT’s federal auditors.

HOW TO COMPLY

MIT requires that administrative and clerical staff must be integral to a project in order to be direct charged to a federal award and must also be budgeted and justified or have prior written approval by the sponsor. To be integral to the project, the administrative activity should be:

1. Essential or vital to the project, and described accordingly in the justification
2. Budgeted at a percentage of a person-month that reflects that essential nature (a minimum of 10% full-time employee (FTE))
3. Performed by individuals specifically identified with the project or activity
4. Costs that are not also covered as indirect costs

Questions regarding the appropriateness of administrative charges to federally-sponsored projects should be addressed to your local administrator or OSP representative.

HELPFUL LINKS

- Salary Certification Policy
- MIT Sponsored Programs Reference Manual

EQUIPMENT

WHAT’S ESSENTIAL

Purchases of capital equipment are subject to sponsor regulations as well as the terms and conditions of the award. Some awards do not allow the purchase of particular types of equipment, such as general-purpose equipment, while other awards limit the purchase to specific items. Requirements associated with the purchase of minor equipment are similar to those for materials and services. The category of equipment determines whether F&A costs are assessed.

KEY DEFINITIONS

- Equipment: Non-expendable, tangible property that stands alone, is complete in itself, does not lose its identity, and has a useful life of more than one year
- Capital Equipment: Items with an acquisition cost of $5,000 or more (F&A is not applied)
• **Minor Equipment:** Items with an acquisition cost of less than $5,000 (F&A is applied)

• **Fabricated Equipment:** A new piece of equipment fabricated by a department, lab, or center for use in the performance of its research contract or grant usually within an MIT facility. A fabricated item will be capitalized if the cost of the material making up the fabrication is $5,000 or greater, the useful life of the equipment is more than one year, the equipment is MIT owned or government funded, and the equipment is identifiable as a discrete item by the Property Office.

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**WHY IT’S IMPORTANT**

Equipment that is purchased on a sponsored project must be necessary for the performance of the project and be consistent with federal regulations, the requirements of the sponsor, and the terms and conditions of the award to which the equipment will be charged. It is important to review the sponsor policy and the terms and conditions of the award before using approved equipment purchase funds for other purposes. Sponsor policies and award terms vary in the flexibility that the PI has in re-budgeting award funds among various cost categories. All capital equipment is tagged by the MIT Property Office as part of a system to track and control government property in accordance with the provisions of federal acquisition regulations.

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**HOW TO COMPLY**

This checklist will help you to manage the purchase and disposal of project-related equipment.

**PURCHASE:**

1. Submit a purchase order for the purchase of equipment with a value of $500 or more.
2. Complete a **Selection of Source form** for equipment exceeding $10,000. This form requires that you submit multiple vendor bids, the basis for source selection, the determination of reasonable price, and other specifics.

3. Check with your local administrator to determine the sponsor guidelines or dollar limits for equipment purchases on your research grant before making purchases.

**DEACTIVATION:**

1. Deactivate equipment that is obsolete, inoperable, or no longer necessary to maintain on the property record.

2. Deactivate equipment only with the coordination and approval of the Property Office. Once a red deactivated label has been placed on the equipment, you may dispose of it.

3. Dispose of equipment in the most cost-effective way with the guidance of the Environmental Health and Safety Office and with the help of the Department of Facilities.

4. Check with your local administrator for sponsor guidelines on the ownership and title of the equipment in question.

**HELPFUL LINKS**

- [MIT Property Office](#)
- [MIT Sourcing & Procurement](#)
TRAVEL

WHAT’S ESSENTIAL

MIT provides PIs with an MIT travel credit card and the Concur online travel booking and expense reporting system. Use of these services assures access to MIT-negotiated travel rates, eliminates the need for travel advances and reimbursements, and eliminates most out-of-pocket expenses.

Travel on MIT business must adhere to MIT travel policies and federal regulations. These policies are applied consistently regardless of the source of funding—federal, industrial, discretionary, or institutional. They also apply to MIT-paid travel expenses for seminar speakers or other business visitors.

PIs are encouraged to book travel using the Concur travel booking system or MIT-recommended travel agencies. The MIT travel credit card should be used to pay for all travel expenses. Travel expense reports should be submitted using the Concur expense reporting system upon completion of a trip and no later than 30 days after the completion of a trip.

IMPORTANT CONSIDERATIONS

- PIs traveling under sponsored projects should be aware of travel restrictions put in place by sponsors, which are tracked within the MIT Kuali Coeus award database.
- Remember to document how the travel benefits the sponsored program
- PIs may fly Business Class only when the flight has a scheduled in-air flying time greater than six hours or if any part of a round trip airfare is in excess of six
hours. The cost of Business Class flights may not be charged to sponsored projects. In such cases, PIs must document the lowest available coach fare, subtract it from the Business Class fare, and allocate the difference to a non-sponsored discretionary cost object.

- For post-trip reconciliation of expenses, PIs must keep itemized receipts for all travel expenses in excess of $75 and all expenses that include the purchase of alcohol, no matter what the cost.

**WHY IT’S IMPORTANT**

Failure to comply with MIT travel policy and any restrictions imposed by granting agencies may result in the disallowance of your travel expenses.

Contact the VPF travel office or your department administration with questions.

**HELPFUL LINKS**

- Travel
- MIT Travel Risk Policy
- Concur Expense Reporting System
EXPORT CONTROLS

WHAT’S ESSENTIAL

Many items and technologies involved in research at MIT, including some that are readily available in the U.S., are subject to U.S. export control regulations intended to prevent proliferation of chemical or biological weapons and nuclear or missile capability, avoid arming adversaries or supporting terrorism, and support national security policies.

As a PI, you will need to consider these when you transfer items or information outside the U.S., travel, or collaborate with international partners - and also when you transfer restricted information to a non-U.S. person in the U.S., which is considered an export that may not be allowed without authorization.

As a PI, you’re also expected to comply with MIT’s policy of Open Research and Free Interchange of Information, which requires that students, scholars, and faculty when at MIT not be restricted from access to research because of their nationality.

WHY IT’S IMPORTANT

MIT’s policy is to comply with U.S. laws and regulations, including the U.S. export controls. As a PI in the U.S., you are also individually subject to U.S. export control regulations, regardless of your nationality, and consequences for violating them can be substantial. At the same time, “encouragement of research and inquiry into intellectual areas of great promise is one of the most basic obligations MIT has to its faculty, to its students, and to society at large. The profound merits of a policy of
open research and free interchange of information among scholars is essential to MIT’s institutional responsibility and to the interests of the nation as a whole.”

We’re able to conduct research on the MIT campus while complying with U.S. export controls and our own policy of open access by making sure that our research qualifies as fundamental research, which is excluded from export controls, and by avoiding the use of export-controlled items or technology from elsewhere that would restrict access.

Each of the export control regimes provides for fundamental research, which is excluded from export controls. The exact qualifications vary, but the consistent elements are that there can be no restrictions on publishing the results of the research, except brief review for proprietary information or patent rights, and for government-funded research there can be no restrictions on access or dissemination.

1 Open Research and Free Interchange of Information

HOW TO COMPLY

Make sure OSP has a complete description of research you propose, including international shipment, travel, or collaboration and the possible use of items or technology subject to U.S. export controls. OSP review is intended to assure that your research qualifies as fundamental research.

Be careful of items and technology from outside MIT that may be subject to export controls that would restrict participation in the research. While you and MIT are responsible for any misuse of restricted items, sponsors and vendors are often in the best position to identify the export control classification of their items and technology. Ask them to provide the classification, and let them know that use of
items or technology that would restrict access to the research is contrary to MIT’s open research policy.

Remember that items or technology that originate outside the U.S. are subject to U.S. export controls when they’re in the U.S.

The tangible results of fundamental research, such as prototypes, materials, and samples, are subject to U.S. export controls and may require authorization to ship outside the U.S. Consult the MIT Export Controls website before shipping or travelling internationally, and follow up with the campus Export Control Officer if you have any questions.

HELPFUL LINKS

- Policy 14.2, Open Research and Free Interchange of Information
- MIT Export Control website
- MIT Office of Sponsored Programs

COST TRANSFERS

WHAT’S ESSENTIAL

A cost transfer moves costs from one account to another to correct an error, bill inter-departmental costs, or for other reasons associated with a department’s regular financial operations. Cost transfers should not be used as a means for managing
project funds; they must meet the rules for allowability, allocability, reasonableness, and consistency. Cost transfers, when necessary, must be timely; late cost transfers (more than 90 days after the transaction) must meet additional documentation criteria and are strongly discouraged (or point to system issues in internal controls).

WHY IT’S IMPORTANT

While it is important that expenses be charged to the correct project, any time you initiate a transfer, you invite the assumption that the transaction was not handled properly originally. Expenses being transferred to or from a sponsored project prompts scrutiny of the reasons for the transfer and the justification for moving those charges.

HOW TO COMPLY

Initiate cost transfers involving sponsored projects only in these special circumstances:

• Correction of an error
• Transfers between cost objects of the same sponsored project (e.g., between a child and parent)
• Costs benefiting more than one sponsored project
• Transfer of retroactive expenses (including pre-award costs) on a project necessitated by a delay in finalizing contract negotiation
• Correction of erroneous charges documented and authorized by the principal investigator or the PI’s designee (looks like the one on top)
• Supporting documentation that provides sufficient information to allow for a clear audit trail (does not look like a special circumstance, rather a requirement for doing it)
- Processed within 90 days of the original charge. For salaries, changes may be made within 90 days following the end of the quarter in which the salary was incurred.

HELPFUL LINKS
- Journal Voucher Policy

COST SHARING

WHAT’S ESSENTIAL

Cost sharing is the portion of project costs not reimbursed by the sponsor and may be in the form of cash or in-kind contributions. Cost sharing is most commonly associated with federal projects. The UG states that federal sponsors must explicitly state cost sharing requirements in program announcement; cost sharing may no longer be “recommended” by the sponsor. Non-federal sponsor such as foundations may also seek cost sharing in the form of matching funds. The sponsor’s guidelines will spell out what’s needed. OMB establishes the following criteria for such cost sharing:

- Verifiable from the recipient’s records
- Not included as a contribution for any other federally assisted program
- Necessary and reasonable for proper and efficient accomplishment of the project or program objectives
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- Allowable under applicable cost principles
- Not paid by another federal award, except as authorized by statute
- Provided for in the approved budget when required by the federal awarding agency

WHY IT’S IMPORTANT

Cost sharing offered before the award becomes a binding commitment once an award is made. Failure to fulfill the cost-sharing obligation at the level proposed results in the reduction of the amount of the sponsor’s award. The PI is responsible for identifying and providing the resources for cost sharing of direct costs. If the PI volunteers cost sharing, the PI or his/her DLC is responsible for funding the F&A cost (facilities and administration or indirect costs) associated with the cost-sharing commitment.

HOW TO COMPLY

In the Proposal:

- If federal sponsors do not explicitly mandate cost sharing in solicitations, cost sharing cannot be considered as a merit review criteria
- PIs are strongly encouraged to limit explicit commitment of effort contributed at no cost to the sponsor, especially in those instances where contributed effort is not a significant portion of the PI's total effort
- If cost sharing is mandated and graduate research assistants (RAs) are budgeted, proposals should not include more than 66 percent of MIT’s anticipated tuition subsidy as a budgeted method of meeting the cost-sharing obligation
• Anticipated cost-sharing contributions from third parties must be documented in official subrecipient proposals or signed letters of commitment

After the award:

• PIs and their administrators should monitor cost sharing throughout the duration of the project to make sure the proposed obligation is being fulfilled
• RAs must be charged to the project as budgeted for tuition subsidy to be an allowable form of cost sharing
• MIT budgets cost share accounts and funds them with the committed cash. However, cost sharing cannot be documented until cost-shared expenses are incurred in the cost-sharing account
• DLC administrators must maintain documentation of all cost sharing not documented in the cost-sharing account

HELPFUL LINKS

• Cost-Sharing Basics
• Faculty Effort and Cost Sharing
WHAT’S ESSENTIAL

Interim and Final Technical or Progress Reports: The submission of required technical reports is the responsibility of the principal investigator. While some sponsors permit online submission of technical reports, many do not. Copies of reports, or report transmittal letters, should also be uploaded info Kuali Coeus or forwarded to your OSP representative.

Final Invention Reports: OSP submits final invention reports to sponsors based on information provided to the Technology Licensing Office by the PIs.

Final Equipment Inventory Reports: MIT’s Property Office prepares and submits equipment inventory reports based on information in SAP on purchases made during the life of an award.

WHY IT’S IMPORTANT

Sponsors can and do suspend funding in cases where progress or final reports are not submitted in a timely fashion. It is critical, therefore, to submit all reports per the reporting schedule that appears in the Notice of Award (NOA) and Kuali Coeus MIT’s system of record for sponsored awards.

HOW TO COMPLY

PIs should be aware of the reporting schedule associated with each award and should ensure that complete and accurate reports are submitted in a timely manner.

Some federal agencies (e.g. NSF, NIH) require or permit final technical reports to be submitted online, and the format for those reports is being revised as a result of a recent federal mandate (see Research Performance Progress Reports). Consult the award document for specific requirements. Please provide OSP with a copy of the report or a copy of the transmittal letter or receipt so that OSP can respond to future
request from the sponsor. Contact your DLC administrator or your OSP representative with questions about due dates and sponsor-required format.

RESEARCH INVOLVING HUMANS, ANIMALS AND BIOLOGICAL MATERIALS

HUMANS

WHAT’S ESSENTIAL

Federal regulations (Common Rule 45 CFR 46) and MIT policy require that the Committee on the Use of Humans as Experimental Subjects (COUHES) review and approve ALL research involving human subjects BEFORE any human studies are begun. This includes projects related to the investigation of new drugs; medical, radiological, engineering, physiological, behavioral, sociological, and nutritional studies; projects involving human tissues or blood; and images, questionnaires, interviews, and other procedures. All personnel who participate in studies involving human subjects must successfully complete a COUHES training course. In addition, all studies approved by COUHES require continuing review. If you fail to return the continuing review questionnaire by the deadline, your study will be terminated automatically and research grants related to the study will be suspended.
WHY IT’S IMPORTANT

MIT has both legal and ethical obligations to ensure that human subjects used in research are treated responsibly.

HOW TO COMPLY

Prior to beginning the study:

- Submit an application form to COUHES for approval. Although federal regulations permit certain research to be exempt from institutional review, all research involving human subjects at MIT, whether or not exempt under federal regulations, must by reviewed by COUHES.

- Complete the online human subjects training course approved by COUHES. This requirement applies to principal investigators, associate investigators, student investigators, study coordinators, visiting scientists, consultants, laboratory technicians, and assistants. PIs are responsible for ensuring that all staff they supervise on the project have completed the course. Training must be renewed every three years.

HELPFUL LINKS

- COUHES

ANIMALS

WHAT’S ESSENTIAL

All research studies and teaching exercises involving the use of vertebrate animals or harvested tissues must be approved by MIT’s Committee on Animal Care (CAC) before activities are performed. The CAC will help you to comply with all applicable federal,
state, local, and institutional regulations on animal care. All animal ordering is centrally managed by the Division of Comparative Medicine; a CAC-approved protocol is required prior to animal ordering. This includes off-site contract work such as polyclonal antibody production.

**WHY IT’S IMPORTANT**

MIT has both legal and ethical obligations to ensure that animal subjects used in research are treated responsibly.

**HOW TO COMPLY**

Prior to beginning any study involving animals:

- Submit a protocol for CAC’s approval. This requirement covers all projects regardless of funding source and includes animal work being conducted off campus
- Complete the online CAC orientation. Regulations require the CAC to verify that all principal investigators, staff, and students who use animals in research or teaching have received appropriate training to use animals humanely
- Contact the CAC at 253-9436 for further information

**HELPFUL LINKS**

- Comparative Medicine
BIOLOGICAL MATERIALS

WHAT’S ESSENTIAL

All research studies and teaching exercises involving the use of biological materials including human cell lines, human embryonic stem cells, microorganisms, viruses, viral vectors, nanoparticle-based nucleic acid or drug delivery systems, and recombinant DNA technologies must be approved by MIT’s Committee on Assessment of Biohazards and Embryonic Stem Research Oversight (CAB/ESCRO). All studies involving biological materials must be registered with the CAB/ESCRO and require continuing review and approval. The registration process is centrally managed by the MIT Biosafety Program. The Biosafety Program and the CAB/ESCRO will help you comply with all applicable federal, state, local and institutional regulations and policies on the safe and responsible use of biological materials in research.

WHY IT’S IMPORTANT

MIT has both legal and ethical obligations to ensure that all biological research is conducted in accordance with all federal, state, local and institutional regulations and policies.

HOW TO COMPLY

Prior to beginning any study involving biological materials

- Submit a Biological Research Registration form for CAB/ESCRO approval. This requirement covers all biological research projects regardless of funding source and includes research conducted off campus.
- Complete all Laboratory Biosafety training requirements for Principal Investigators, associate investigators, post-doctoral fellows, and students. PIs
are responsible for ensuring that all staff they supervise on the project complete all laboratory safety training courses as required. Training requirements are determined by the risks inherent in the proposed research project and materials. If the research project involves the use of human materials then the OSHA BloodBorne Pathogen course, including offer of HBV vaccinations, must be completed. The MIT Biosafety Program will work with investigators to ensure completion of all training requirements.

HELPFUL LINKS

- Committee on Assessment of Biohazards (CAB)

DEVELOPING AND MONITORING SUBRECIPIENT RELATIONSHIPS

WHAT’S ESSENTIAL

When MIT is the recipient of a prime award, the collaborating institutions that are engaged by MIT to participate in carrying out a portion of the project’s scope of work and that receive funding from the prime award are known as the “subrecipients.” The award that MIT issues to the subrecipient is referred to as the “subaward,” and is processed by the OSP Subawards Team.
WHY IT'S IMPORTANT

Subrecipients are responsible for carrying out a portion of the project’s scope of work and for complying with the terms of the prime award "flowing down" to them via the subaward. The PI is responsible for monitoring the subrecipient for compliance and for performance of the work proposed. MIT is ultimately responsible for ensuring that the project is properly performed, and that the funding is spent appropriately.

HOW TO COMPLY

- Before the project proposal is developed, discuss the relationship with your local administrator or the OSP Subawards Team to determine whether the relationship is a subaward or a vendor procurement transaction. The terms and conditions governing the relationship will differ depending on whether the relationship is properly characterized as being with a subrecipient or with a vendor furnishing goods and services.
- If the relationship is appropriately characterized as a subrecipient relationship, only the first $25,000 of subaward expense is subject to the MIT F&A (Facilities and Administration) charge.
- For subawards issued by MIT, the PI under the prime award is responsible for the overall monitoring of subrecipient performance, including the completeness and acceptability of work performed, reasonableness of expenditures, and fulfillment of cost-sharing commitments.
- PIs and their administrators should monitor subawards using a combination of the following mechanisms:
  - Reporting - Review financial and performance reports submitted by the subrecipient
  - Contact - Regularly contact subrecipients about program activities and progress
Invoice Review - If invoices are approved, return them to the OSP Subawards Team; if invoices are disapproved, explain why so that the Subawards Team can pursue resolution

HELPFUL LINKS

OSP Subawards Team guidelines:

- Subaward vs. Vendor Agreement
- Subaward Invoice Management
- OSP Subawards Team