

## **Administrative Policy Guide**

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**Issued: May 2010**

**Updated: January 2023**

This Administrative Policy Guide contains Humboldt State University Sponsored Programs Foundation's (HSU SPF) general operating policies with relation to its immediate staff and those services which we contract out to HSU. HSU SPF reserves the right to change any of these policies as necessary. The staff of HSU SPF will make every effort to keep this guide updated as policies and procedures evolve.

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### **Auxiliary Organization Status**

Humboldt State University Sponsored Programs Foundation (HSU SPF) is an auxiliary organization to HSU. The existence of auxiliary organizations within The California State University (CSU) system is authorized within the California Education Code and within Title 5. The general operation of auxiliary organizations within CSU is described in a document entitled "Manual of Policies and Procedures for Auxiliary Organizations of The California State University," which is published by and periodically updated by the Office of the Chancellor, The California State University, 400 Golden Shore, Long Beach, California 90802-4275. There are over sixty auxiliary organizations in the CSU system.

While the applicable regulations found in the Education Code and Title 5 for The California State University's auxiliary organizations are diverse and quite detailed, those system-wide regulations generally provide that oversight of auxiliary organizations rests with individual campus presidents. Governance and legal responsibility for the actions of auxiliary organizations varies depending upon an individual auxiliary organization's corporate status and its purpose(s) and operation(s).

### **Corporate Status**

HSU SPF is a California not-for-profit, public benefit corporation, having been incorporated in 1952. HSU SPF is exempt from taxation under Section 501 (c)(3) of the United States Internal Revenue Code and under Section 23701 of the California Revenue and Taxation Code. Preservation of that tax-exempt status is of significant importance.

As a corporate entity, Humboldt State University Sponsored Programs Foundation is under the direction and control of a Board of Directors composed of the following:

- University President
- Vice President for Academic Affairs
- Vice President for Enrollment Management
- Vice President for Advancement
- One Director from among the deans of the colleges and library
- Seven Faculty Directors elected through the University Senate
- Two Student Directors (undergraduate & graduate) nominated through Associated Students
- Community Directors as appointed by the University President

As required by CSU regulations, the HSU SPF Board of Directors meets at least quarterly. Those quarterly meetings occur in the months of September, December, March and May. The operations of HSU SPF are annually audited by an independent Certified Public Accounting firm, as required by the CSU.

### **Purposes and Services**

HSU SPF's primary purpose is to do everything necessary and proper to assist HSU in fulfilling its mission and goals. HSU SPF's primary service is the administration of externally funded grants and contracts. The office services extramural funding including the application for, negotiation of, and subsequent receipt and administration of those grants and contracts, as well as the administration of program revenues.

### **Management**

The chief operating officer of HSU SPF is the Executive Director. HSU SPF's offices are located on the Humboldt State University campus in Student Business Services, Room 427. (For mail from off-campus entities, the mailing address is: P.O. Box 1185, Arcata, CA 95518-1185.) To assure compatibility with the University's fiscal processes and development goals, the Executive Director reports to HSU's Vice President for Academic Affairs. All expenditures and major policy changes are put forward to a vote of the HSU SPF Board of Directors.

### **Policy & Fiscal Relationship to CSU/Campus**

As a self-supporting entity, HSU SPF pays for specific business services provided by the campus whose payment is partially offset by an exchange of value as allowed by CSU policy. Those specific services are agreed upon in an established Business Management Services Agreement. All contracted service functions (including Financial Services, Accounting, Payroll, ITS, etc.) follow California State University's (CSU) Policies & Procedures as described in <https://calstate.policystat.com/>. As an auxiliary, HSU SPF follows the policies and procedures of the CSU and Campus, except where specific exceptions have been made in writing.

## **Advance Funding Request Policy**

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**Issued: March 2011**

**Updated: June 2018**

### **BACKGROUND**

In rare circumstances it is necessary to allow spending on a project prior to receiving the fully executed contract.

### **PURPOSE**

This policy provides guidelines for special circumstances where expenditures **must** take place before an award has a fully executed agreement. Exceptions to this policy will only be made on rare occasions if the Principal Investigator (PI) provides a statement explaining why this is needed. Advance Funding Requests are approved at the sole discretion of the HSU SPF Director.

### **DEFINITIONS**

**Advance Funding Request:** Expenditures that occur on an award, prior to HSU SPF receiving a fully executed agreement.

### **ROLES AND RESPONSIBILITIES**

The HSU SPF Director has the sole discretion to approve all Advance Funding Requests. Pre-Award will work with the PI, who will submit an HSU SPF Advance Funding Request form to the HSU SPF Director. The PI **must** obtain written acknowledgment from their Chair or Dean, stating which funding will be used to cover the expenses if the contract is not executed.

### **RELATED DOCUMENTS**

HSU SPF Pre-Award, and Post-Award Desk Procedures related to Advance Funding Requests

## Cost-Sharing Documentation and Retention Policy

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**Issued: January 2015**

**Updated: July 2019**

### **BACKGROUND**

Humboldt State University Sponsored Programs Foundation (HSU SPF) is responsible for recording cost sharing and maintaining records that are subject to audit. If cost sharing documentation is not maintained, costs may be disallowed and future funding jeopardized.

### **PURPOSE**

This policy provides guidance when an award has a cost-sharing requirement.

### **DEFINITIONS**

**Sponsored Programs:** Refers to programs or projects sponsored in whole or in part by external sources for which the sponsor expects performance, deliverables or outcomes. Sponsored programs are awarded through various mechanisms – grants, contracts, or cooperative agreements – and may be from public or private sources. Gifts are not included in sponsored programs.

### **Cost sharing:**

- Is cash or in-kind goods or services provided by HSU SPF, Humboldt State University, or a third party approved by the funder.
- Can be called “Cost Sharing,” “In-kind” or “Matching.”
- Only includes allowable costs, per the terms and conditions of the applicable funder agreement.
- Should be included in the itemized costs of the project’s proposal budget, and/or the award that has been approved by the sponsor.
- In most instances, cost sharing cannot be from the same governmental entity, i.e. Federal cannot match Federal and State cannot match State.
- Cost sharing can be either:
  - Mandatory: Cost contribution required by the sponsor as a condition of the award.
  - Voluntary: Cost contribution voluntarily offered by the Principal Investigator (PI) and accepted by the sponsor.

### **ROLES AND RESPONSIBILITIES**

#### **Monitoring and Reporting of Cost-Sharing:**

The Grant Analysts (GAs) are responsible for reviewing award documents for any cost-sharing requirements and maintaining proper documentation per the funder agreement and HSU SPF policies and procedures. The PI has the responsibility for acquiring documentation relating to third party cost-sharing and should certify by using the Third Party Cost Sharing Form. GAs are responsible for ensuring that expenses relating to cost-sharing are allowable.

Grant Analyst shall run a quarterly query to analyze the cost-sharing activity and ensure that proper documentation is obtained. If the Grant Analyst identifies a project that is not making adequate progress on its cost-sharing level, they will contact the PI and remedy the situation. When a project has reached its close date the Grant Analysts will perform a final review of the cost-sharing and ensure all required amounts have been met and properly documented. Guidelines for proper cost-sharing documentation can be found in the Post Award Desk Procedures.

**RELATED DOCUMENTS**

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Cost-Sharing

## Effort Reporting Policy

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**Issued: June 2012**

**Updated: January 1, 2022**

### BACKGROUND

Sponsored projects at Humboldt State University Sponsored Programs Foundation (HSU SPF) are funded by Federal, state, and local agencies, private foundations, organizations, and other sponsors. As a condition of receiving Federal funding, HSU SPF is required to follow the rules and regulations outlined in 2 CFR 200 Uniform Guidance as well as various Federal, State, and other funding agreements.

This policy is established to conform to the understanding set forth in 2 CFR Part 200 OMB Uniform Guidance, that, “It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.”

### PURPOSE

Effort Certification Statements (ECS) shall be used to certify after-the-fact payroll charges to Federally funded projects for all employees with payroll based on budget estimates. For hourly or salaried employees without payroll based on budget estimates, bimonthly payroll certifications (timesheets) will serve as the ECS.

### DEFINITIONS

**Sponsored Programs:** Refers to programs or projects sponsored in whole or in part by external sources for which the sponsor expects performance, deliverables, or outcomes. Sponsored programs are awarded through various mechanisms – grants, contracts, or cooperative agreements – and may be from public or private sources. Gifts are not included in sponsored programs.

**Principal Investigator (PI):** The individual primarily responsible for the technical (or programmatic) conduct and management of the project to assure that contractual/award terms and conditions are met.

**Total Effort:** Includes an individual’s efforts at Cal Poly Humboldt and HSU SPF. The distribution of effort across categories reasonably reflects effort devoted to each area and shall be expressed as a percentage of total effort. The sum of total effort at Cal Poly Humboldt and HSU SPF shall equal 100%.

**Documented Effort:** Represents actual payroll charges expressed as a percentage of effort during the specified time period.

**IHEs:** Institutes of higher education.

### ROLES AND RESPONSIBILITIES

Each person involved in the HSU SPF's reporting and tracking process has a shared responsibility to help assure that the effort reporting process is completed within the required time frame. Each individual receiving an ECS shall be responsible for reviewing the ECS for accuracy, reporting any discrepancies, and signing and returning the ECS to the HSU SPF in accordance with effort reporting deadlines.

HSU SPF shall be responsible for gathering data on employee effort, producing, and distributing the Effort Certification Statements with completed documented effort information, monitoring completion of the forms,



comparing effort data against budgeted commitments, and maintaining the certification records. ECSs shall be compiled, distributed and certified twice per year to cover the following time periods: Spring (January 1 – June 30) and Fall (July 1 - December 31).

The Principal Investigator shall be responsible for ensuring the timely completion and return of ECSs related to their projects. If an employee is no longer available to certify an ECS, then an individual with direct knowledge, or suitable means of verification, may certify on their behalf. Generally, this should be the PI. Each Principal Investigator shall certify effort corrections in excess of 5% for any individual working on their project as well as any recertification of previously certified effort.

HSU SPF **must** receive prior approval from the Federal agency if the PI has a 25%, or greater, reduction in time devoted to the project. The PI shall work with HSU SPF when the Principal Investigator's effort is reduced by 25% or greater.

Department Chairs and College Deans (or AVP/VP, if applicable) shall be responsible for oversight in the compliance of effort reporting within their respective areas.

#### **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

HSU SPF Effort Procedures and Internal Controls Guide

CSU Sponsored Programs Compensated Effort, PolicyStat ID: 8543231

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Effort Reporting

## Export Controls Policy

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**Issued: January 2015**

**Updated: June 2018**

### BACKGROUND

The Federal government has instituted laws to protect national security and to promote U.S. foreign policy. Federal export controls are implemented through the regulations promulgated under these laws. The two sets of regulations most pertinent to Humboldt State University Sponsored Programs Foundation (HSU SPF) activities are the Export Administration Regulations (EAR), administered by the Department of Commerce, and the International Traffic in Arms Regulations (ITAR), administered by the Department of State. In addition, economic and trade embargoes and sanctions administered by the Office of Foreign Assets Control (OFAC) include restrictions that may affect University activities.

### PURPOSE

HSU SPF requires compliance with Federal laws and regulations governing exports and ensures that compliance is consistent with the University's open academic environment. Export control regulations require a license or other agency approval prior to the release of controlled technology, data, software, and information to foreign nationals within or outside the United States ("deemed export"). The regulations also control the shipment or other transmission of regulated items outside the United States.

Export control regulations apply to all activities undertaken by HSU SPF faculty, staff, students, and other persons at the University acting on behalf of HSU SPF. If your project involves any of these activities, please contact HSU SPF:

- Exporting tangible items outside the United States
- Sharing of information, technical data, technology or software with a foreign national within the United States or abroad in which the export involves proprietary, restricted, or classified information or the information, technical data, technology or software does not otherwise fall under an exclusion
- Furnishing of defense services to a foreign person within the United States or abroad
- Transactions with embargoed, sanctioned or restricted parties, including travel, financial transactions, imports and exports

### DEFINITIONS

**ITAR:** Regulates technologies, products, and information that are inherently military in nature. The products and information controlled are referred to as "defense articles", "defense services" and "technical data". Examples include submersible vehicles, radar and sonar instruments, spacecraft systems, protective equipment, and certain toxicological agents. Regulated defense articles and associated controlled data are listed on the U.S. Munitions List.

**EAR:** Regulates technologies, commodities, and software that are considered "dual-use". That is, the item and information may have a legitimate scientific or commercial purpose, the misuse of which could cause a threat to national security. Examples of dual-use items include certain engineering materials, electronic equipment, biological materials, navigation equipment, encryption software, and chemicals. The Commerce Control List contains the official list of controlled technology, commodities, and software.

**OFAC:** Restricts transactions with foreign countries that have sanctions in place and restricts transactions with certain entities or individuals. These restrictions are found on the OFAC website.

## EXCLUSIONS

The following exclusions act as a safe harbor for most University information-sharing:

**Fundamental Research Exclusion:** Information arising from basic and applied research in science and engineering at an accredited institution of higher learning within the U.S., where the resulting information is ordinarily published and shared broadly with the scientific community, is excluded from the scope of the ITAR and EAR.

### Public Domain/Publicly Available

**ITAR:** Information which is already published and generally accessible to the public is not subject to ITAR. Information that is available through books, periodicals, patents, open conferences in the United States, websites accessible to the public with no access controls, or other public release authorized by the U.S. government, is considered in the public domain.

**EAR:** Publicly available technology and non-encryption software, such as information that is the subject of an open patent application, published in a book or periodical, released at an open conference anywhere, available on a website accessible by the public with no access controls or information that will be published is not subject to the EAR. This includes submission of manuscripts to journals for consideration with the understanding that the article will be published if favorably received.

### Educational Instruction

**EAR:** Information that is released by instruction in catalog courses and associated teaching laboratories is not subject to the EAR.

**ITAR:** Information concerning general scientific, mathematical, or engineering principles commonly taught in schools, colleges and universities is not controlled by ITAR.

**Bona fide/full time employee:** Disclosure of technical data (as defined by ITAR) in the United States to a University bona fide and full-time regular employee, whose permanent abode is in the U.S., the employee is not a national of an embargoed country, and the University informs the employee in writing that the technical data may not be transferred to other foreign nationals without approval, is excluded from ITAR.

If unsure, check with the HSU SPF Executive Director, to determine if any exclusion applies to information, software, or technical data you intend to share with a foreign national or send abroad.

The following activities require a review for export compliance:

- Export of oral, written, electronic, or tangible items outside the United States
- Working with proprietary, restricted or classified information
- Projects performed abroad by HSU SPF personnel
- Furnishing defense services to a foreign person within the United States
- Transacting with embargoed or sanctioned countries or parties
- Creating, receiving or working with encryption software
- Providing use of technology regarding controlled equipment to a foreign national

## ROLES AND RESPONSIBILITIES

Export control regulations apply to all activities undertaken by HSU SPF faculty, staff, students, and other persons at the University acting on behalf of HSU SPF.

### **Role of PI:**

If a sponsored project, it is the responsibility of the Principal Investigator to ensure that the project is consistent with export control regulations. The PI is specifically required to:

- Be aware of and understand the HSU SPF Export Control Policy and Procedure.
- Determine license requirements for all planned export activity subject to this policy and request license determination assistance from HSU SPF well in advance of planned export.
- Provide all non-disclosure or confidentiality agreements pertaining to sponsored research to HSU SPF for review and approval.
- If export-controlled information or technology is received from an outside party or may be generated under a classified, restricted, proprietary project or project that is otherwise not considered fundamental research, contact HSU SPF Executive Director to develop a Technology Control Plan.
- Contact HSU SPF Executive Director regarding any changes in scope or staffing that could alter the initial export control determination for a research project or to report any violation of export control regulations.

### **Role of HSU SPF:**

HSU SPF's export control compliance program is administered under the authority of the Dean of Research, Economic and Community Development. The daily management of export compliance at HSU SPF is carried out by the Compliance Office within HSU SPF, and includes, but is not limited, to:

- Notify Principal Investigators of the HSU SPF Export Control Policy
- Assist in drafting Technology Control Plans
- Respond to export compliance questions, determination requests, and interpret Federal laws and regulations regarding export controls
- Apply for all export control licenses on behalf of the HSU SPF and be the designated authorized office for certification of compliance with export control laws and regulations
- Negotiate and approve language in non-disclosure agreements and confidentiality agreements pertaining to sponsored research, sponsored research agreements, grants, contracts and other binding documents regarding export control responsibilities of the University
- Document and retain all export control license determinations that are relied on for exporting items, information, technology, technical data or software
- Report any violations

### **RELATED DOCUMENTS**

Commerce Control List (contains the official list of controlled technology, commodities, and software):  
[http://www.access.gpo.gov/bis/ear/ear\\_data.html](http://www.access.gpo.gov/bis/ear/ear_data.html)

U.S. Munitions List (Lists regulated defense articles and associated controlled data):  
[http://www.pmddtc.state.gov/regulations\\_laws/documents/official\\_itar/ITAR\\_Part\\_121.pdf](http://www.pmddtc.state.gov/regulations_laws/documents/official_itar/ITAR_Part_121.pdf)

Office of Foreign Assets Control (OFAC restricts transactions with foreign countries that have sanctions in place as well as the ability to transact with certain entities or individuals): <http://www.treasury.gov/about/organizational-structure/offices/Pages/Office-of-Foreign-Assets-Control.aspx>

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Export Control

## Facilities and Administrative Costs/Indirect Costs Policy

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**Issued: November 2014**  
**Updated: January 4, 2021**

### BACKGROUND

As an authorized auxiliary of Humboldt State University (HSU), one of the responsibilities of the Humboldt State University Sponsored Programs Foundation (HSU SPF), is to manage grants and contracts awarded by various Federal agencies, units of state and local governments, and private foundations and corporations to support research and educational programs conducted by HSU faculty and administration.

HSU SPF can only do this if it can receive enough Facilities and Administrative (F&A) or Indirect Cost revenue to support its operations and maintain a reserve balance to pay for research expenses in advance of funder reimbursement. Indirect costs are those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project. The Federal government uses F&A, while other funding entities use “overhead” or “administration” or “indirect cost rate” as a synonym for indirect cost.

HSU SPF receives an approved indirect rate from the cognizant Federal agency that is based on an audit of actual expenditures and is recognized by all Federal agencies. Different funding agencies may have indirect cost rates other than the Federally negotiated rates. It is the policy of the HSU SPF that the maximum indirect rate (as defined in writing by the funding agency) should be used on all proposals submitted to the HSU SPF

A copy of HSU SPF’s current Rate Agreement can be found at: <https://forms.humboldt.edu/spf-Federally-negotiated-indirect-cost-rate>. The current approved rate is:

From:	To:	Rate:	Location:	Category
7/1/2020	6/30/2024	47.50%	On-Campus	All Programs
7/1/2020	6/30/2024	26.0%	Off-Campus	All Programs

### PURPOSE

This policy, in conformance with HSU SPF Board of Director’s *Resolution #11 – RESOLUTION TO ESTABLISH INDIRECT RATE POLICY*, provides direction for recovery of all program costs of grants by requiring that facilities and administrative/indirect costs are included in proposed budgets.

Exceptions to these rates occur when a funding agency has a published policy that limits the indirect cost to a percentage below the HSU SPF Federal maximum. If so, HSU SPF **must** have written guidelines from the funding agency stating that there is a limit on F&A costs. Please indicate this published policy on the internal proposal routing form and provide written documentation (usually a copy of the funding source’s written policies), and use the maximum published rate allowed by this funder.

Any variation from the rates described above **must** be approved by the Dean of the College and the Executive Director of HSU SPF supporting the Principal Investigator’s proposal. If the Principal Investigator is intending to use a published rate of less than 15%, then HSU SPF may require that a portion of the indirect be made up by the sponsoring HSU entity (i.e. such as the Department/Unit, College, Division, etc.). Similarly, if a PI intends to use a rate below the published rate of the funder, then this **must** be approved by the HSU SPF Director, prior to development of the budget.

**Please note: Principal Investigators are not authorized to negotiate F&A rates with sponsors.**

HSU SPF reserves the right to refuse to submit any proposal that falls below the approved indirect rates.

## **DEFINITIONS**

**On-Campus:** A project is considered to be performed on-campus if the activity, or part of the activity is conducted on HSU property. If the project is not charged directly for the lease/rental costs of non-HSU owned facilities, then the project is usually considered on-campus.

**Off-Campus:** An off-campus project is one that is conducted:

(1a) in leased facilities where space related costs (e.g. rent, utilities, and maintenance) are charged directly to the program, or;

(1b) in facilities made available (in writing) at no cost to the program by a non-University organization (this does not include work from home / home-offices), or;

(1c) not in any facilities (applicable to projects in which all work - up through analysis - is done in the field, and without the use of university or university affiliate owned facilities such as buildings, trailers, or vessels).

And:

(2a) away from the University over an uninterrupted period of time in excess of 90 days, if the project period exceeds 90 days, or;

(2b) away from the University for the entire project period of up to 90 days.

Grants or contracts will not be subject to more than one F&A cost rate. Determinations made on the above criteria will apply to the entire project.

**Note:** The majority of HSU SPF grants and contracts are considered on-campus. An off-campus rate will be applied on an exceptional basis if **all** of the conditions for an off-campus rate are met.

**Organized Research:** All research and development activities at HSU that are separately budgeted and accounted for, including both Sponsored Research and University Research.

**Sponsored Research:** All research and development activities at HSU that are externally sponsored by Federal and non-Federal entities. This term also includes activities involving the training of individuals in research techniques (research training). Examples include:

- Awards to faculty to support their research activities, including “Career Development” awards
- Funding to maintain facilities or equipment, and/or support a facility, used for research
- Support for publishing research results

**University Research:** All research and development activities that are separately budgeted and accounted for by HSU under an application of institutional funds. Examples include:

- Cost sharing
- Institutional funds distributed through a competitive process, where the proposed activity is characterized by the same factors that identify a sponsored project

**Instruction:** Externally sponsored teaching and training activities at HSU, including agreements which support curriculum development. Examples of such projects include:

- Instructing any type of student at any location (HSU students/staff, teachers or students in elementary or secondary schools, the general public, etc.)

- Curriculum development projects, including those evaluating curriculum or teaching methods. Evaluation may be considered "research" if the majority of activity involves data collection, evaluation and reporting.
- Engaging HSU students in community service activities for which they receive academic credit
- Support to write textbooks, reference books, video, or software to be used as instructional materials

**Other Sponsored Activities:** Academic projects funded by sponsors in which activities involve the performance of work other than instruction or sponsored research. Examples include:

- Travel grants (other than travel to support research activities)
- Support for conferences, symposia, or public events
- Support for student participation in community service that does not earn academic credit
- Support for projects related to library collections, cataloguing, acquisitions, bibliographies
- Programs to enhance institutional resources (computer system upgrades)

## **ROLES AND RESPONSIBILITIES**

### **HSU SPF Board of Directors:**

The HSU SPF Board of Directors **must** approve any exceptions to this policy.

### **Principal Investigator:**

If a PI is intending to use a rate below the funder's published rate, they **must** obtain advance approval from the HSU SPF director.

If the funder uses a published rate that is below HSU SPF's Federal maximum, then they **must** provide written documentation and use the maximum published rate allowed by that funder.

If the Principal Investigator is intending to use a published rate of less than 15%, then HSU SPF may require that a portion of the indirect be made up by the sponsoring HSU entity (i.e. such as the Department/Unit, College, Division, etc.). Any such agreement will be made between the Director of Sponsored Programs and the head of the sponsoring entity.

## **RELATED DOCUMENTS**

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures on Facilities and Administrative Costs/Indirect Costs

HSU SPF BOD Manual: RESOLUTION 11 Resolution to Establish Indirect Rate Policy

HSU SPF BOD Manual: RESOLUTION 12 Resolution to Establish Indirect Revenue Distribution Policy



## Federal Cash Drawdowns and Invoicing Policy

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**Issued: May 2014**

**Updated: June 2018**

### **BACKGROUND**

Agreements with certain Federal agencies allow the university to drawdown funds as needed to cover actual expenditures incurred, or in advance, on a given award.

### **PURPOSE**

Granting agencies have individual rules pertaining to excessive cash transfers, and personnel responsible for processing Drawdowns should be familiar and comply with applicable regulations. Humboldt State University Sponsored Programs Foundation's (HSU SPF) Director is responsible for approving user access to funder sites for Drawdowns. The cash Drawdowns shall not be processed in advance of actual expenditures, and the amount of the Drawdown should not exceed the actual expenditures for the applicable grant or contract on the funds transfer date.

Exceptions to this Drawdown policy are only allowable as Advance Drawdowns that have been approved by the HSU SPF Director and allowed by the funder. The Advance Drawdown process bills for expenses that have not necessarily occurred yet. HSU SPF administers the Advance Drawdown in a manner to reasonably reflect the anticipated expenses.

### **DEFINITIONS**

**Drawdown:** Payments requested from an awarding agency that reflect actual expenses that have occurred for the applicable grant or contract.

**Advance Drawdown:** Payments requested from an awarding agency, before HSU SPF has disbursed the funds for program purposes and reasonably estimated to reflect anticipated actual expenses.

### **ROLES AND RESPONSIBILITIES**

The HSU SPF Director is responsible for approving access to funder sites for Drawdowns or Advanced Drawdowns. The HSU Accounting Technician is responsible for preparing the Drawdown (or Advance Drawdown) as specified by the individual funder agreements. The HSU SPF Director, Compliance Officer, or other designee, are responsible for performing oversight of the Drawdown and Advance Drawdown process to ensure compliance with 2 CFR 200 – Uniform Guidance and individual funder agreements.

### **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

Post-Award and Compliance Desk Procedures related to Federal Drawdown and Invoicing



## Federal Financial Reporting Preparation and Review Policy

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**Issued: May 2001**

**Updated: January 4, 2021**

### **BACKGROUND**

Agencies of the Federal government demand strict adherence to the reporting requirements set forth in the award instrument. Federal sponsors often require periodic interim financial reports in addition to final financial statements. Failure to submit a financial report within the specified time frame may place Humboldt State University Sponsored Programs Foundation (HSU SPF) in jeopardy of having remedial actions imposed which can include an awarding agency withholding an award(s) to the HSU SPF, or the withholding of payment on invoices.

Many Federal awards require regular reporting of expenditures, cash balances, cost share provided and program income via the SF-425 (Federal Financial Report or FFR). The purpose of the FFR is to give recipients of grants and cooperative agreements a standard format for reporting the financial status of their Federal awards.

Each award is monitored within its own fund in PeopleSoft, the financial accounting system. As such, all balance sheet activities as well as revenues & expenditures are captured in a single fund, representing the financial life cycle of the award.

Note: The Financial Reporting and Account Close-Out process is intended to be completed within 120 days of the termination date of the award.

### **PURPOSE**

This policy requires HSU SPF to comply with the filing of all Federal reporting requirements, as required by the individual funder, using the appropriate Federal resources.

### **DEFINITIONS**

Not applicable.

### **ROLES AND RESPONSIBILITIES**

The responsibility for preparing and submitting all interim and final financial reports rests with the HSU SPF office, however, the HSU SPF office requires the assistance of the Principal Investigator (PI) through their input prior to the point that the report is prepared. It is important to note that the PI is ultimately responsible for management of the fund and, as such, **must** ensure that all costs charged against the project are accurate and allowable under the terms of the award.

The reporting process is initiated and concluded based on the premise that all expenditures posted to the general ledger fund are accurate and allowable under the terms of the award. A periodic review of the costs incurred during the budget period is routinely undertaken by the Grant Analyst assigned to the award. If unallowable expenses are found, cost transfers should be processed, prior to the end of the budget period.

### **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

HSU SPF Post-Award and Compliance Desk Procedures related to Federal Financial Reporting

## The Federal Funding Accountability and Transparency Act (FFATA) Policy

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**Issued: September 2014**

**Updated: November 2020**

### BACKGROUND

The Federal Funding Accountability and Transparency Act (FFATA or Transparency Act - P.L.109-282, as amended by section 6202(a) of P.L. 110-252) requires the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. FFATA requires all prime awardee recipients of Federal awards to report subawards of \$30,000 and greater. The act requires the reported data be made available to the public via [www.USASpending.gov](http://www.USASpending.gov).

### PURPOSE

Humboldt State University Sponsored Programs Foundation (HSU SPF) requires compliance with *FFATA reporting* requirements for all first-tier subawards related to prime Federal awards. All first-tier subawardees that are subject to FFATA reporting **must** have a Dun and Bradstreet Universal Numbering System (DUNS #) and valid registration with the System for Award Management (SAM) in order to enter into the contract or agreement with HSU SPF on Federally funded projects.

### DEFINITIONS

**Subaward:** an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a program.

**First-tier subaward:** A formally executed Subaward agreement between HSU SPF and another entity.

### ROLES AND RESPONSIBILITIES

Pre-Award will be responsible for sending the required Research Subaward Agreement form and collecting the FFATA information for all subawards, subcontracts, etc. that meet the FFATA requirements.

The HSU SPF Compliance Officer will report subawards and subcontracts of \$30,000 and above, via [www.fsrs.gov](http://www.fsrs.gov). HSU SPF is only required to report FFATA when it is the prime awardee. FFATA reporting will not be required when HSU SPF is participating as a subawardee. The FFATA report will need to be submitted the month following the full execution of the subaward, modification, or vendor payment. Exemptions to the FFATA reporting requirements may occur and it is up to each area to understand their sponsor's requirements. If an exemption occurs the compliance officer is to put in zeros in lieu of the DUNS number.

### RELATED DOCUMENTS

Dun & Bradstreet Universal Numbering System (DUNS #). To apply for a DUNS# go to [www.dnb.com](http://www.dnb.com).

Central Contract Registrations (CCR) registration system for entities that conduct business with the Federal government.

- To register with CCR go to <https://www.sam.gov/portal/public/SAM/#1>;
- For certificate of valid CCR registration, select CCR Search and enter supplier's DUNS#. Registration **must** be valid for at least two months after the anticipated PO encumbrance date. Confirmation consists of printing the registration page.

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to FFATA reporting.

## Financial Conflict of Interest (FCOI) Policy

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**Issued: December, 2012**

**Updated: June 2018**

### **BACKGROUND**

Humboldt State University Sponsored Programs Foundation (HSU SPF) encourages campus personnel to engage in a variety of scholarly and creative activities, including those leading to external funding or income from public agencies, private entities and individuals, and entrepreneurial ventures.

At times, such activities may create situations that lead to potential or real instances of conflict of interest. HSU SPF recognizes the obligation of individuals and the institution to ensure that instances of conflict of interest do not improperly affect university activities, including those conducted through auxiliary organizations. Therefore, through the policies and procedures set forth herein, HSU SPF intends to identify and address potential conflicts of interest that may arise among campus personnel proposing or engaging in externally funded activities.

This policy recognizes that differences exist between State of California and Federal government laws and regulations. These regulations and the CSU Sponsored Programs Financial Conflict of Interest for Investigators Policy HSU SPF to establish and maintain a conflict of interest policy and procedures. The intention of the policy set forth below is to establish a uniform policy which covers state and Federal laws and regulations currently in place and those anticipated and to provide the public with accountability in the institution's dealings with external organizations.

### **PURPOSE**

This policy is based upon the principle that institutions of higher education operate for the common good. Advancement of this mission requires that employees avoid conflicts of interest that may impair public trust and conflicts of commitment that may compromise their performance effectiveness. HSU SPF has a responsibility to manage, reduce, or eliminate any actual or potential conflicts of interest involving activities conducted under the authority of the University or its auxiliary organizations.

### **DEFINITIONS**

**Investigator:** Any member of the campus community who is a full or part-time or temporary employee of HSU or a university auxiliary organization who is assigned the task of principal investigator(s), co-principal investigator (s), and any other member of the campus community who is responsible for the design, conduct, or reporting of activities proposed for funding or funded by an external source. For the purposes of this policy, investigators also may include subcontractors where the foregoing definition may apply.

**Institutional Responsibilities:** An Investigator's professional responsibilities on behalf of the Institution, including, but not limited to activities such as research, teaching, clinical or other professional practice, academic activities, scholarly events, institutional committee memberships, and service on panels such as Institutional Review Boards or Data and Safety Monitoring Boards.

**Governmental funding source:** Research funded by the Public Health Service (PHS), National Science Foundation (NSF), or other sponsors that have adopted the Federal requirements for financial disclosure.

**Nongovernmental funding source:** Entities other than those listed in the Governmental Funding Source definition identified above.

**Potential conflict of interest:** Occurs when a divergence develops between an individual's private interests and

their professional obligations to the University and its auxiliary organizations such that an independent

observer might reasonably question whether the individual's professional actions or decisions are determined by considerations of personal gain, financial or otherwise. In particular, a **financial conflict of interest (FCOI)** means a significant financial interest that could directly and significantly affect the design, conduct, or reporting of a sponsored project. Reviewer(s) of disclosure statements can find an actual or potential conflict of interest when it is determined that a significant financial interest of the investigator could directly or significantly affect the assigned campus activities and professional obligations of campus personnel. Each campus personnel member **must** disclose all financial interests that would reasonably appear to be affected by the proposed activities.

**Financial interest:** Anything of monetary value, whether or not the value is readily ascertainable, including but not limited to salary or other payments for services (e.g., consulting fees or honorariums), equity interests (e.g., stocks, stock options or other ownership interests), reimbursed travel under some circumstances and intellectual property rights (e.g., patents, copyrights, and royalties from such rights).

**Significant Financial Interest (SFI):** Defined in two ways, as follows as a result of differing state and Federal regulations:

- 1.) In relation to *nongovernmental funding source(s)*, significant financial interest is involved and **must** be disclosed where a funding source has allocated to the investigator (including investigator's spouse or dependent children):
  - \$500 or more in income, salary or other payment(s) for services (outside the parameters of a current or previous award conducted through the campus wherein the investigator was paid through the campus) in the last 12 months
  - A gift of \$50 or more in the last 12 months, including payment for travel
  - A loan(s) of \$500 or more in the last 12 months, or the investigator
  - Has investment or equity interest in the non-governmental funding source of more than \$2,000
  - Serves as a director, board member, officer, partner, trustee, consultant or employee or holds any management position in the entity providing the funds.
  
- 2.) In relation to *governmental funding source(s)*, the *National Science Foundation (NSF)* and the *Public Health Service (PHS)* have differing definitions of what constitutes a significant financial conflict of interest:
  - A.) For the *Public Health Service (PHS)* significant financial interest is involved and **must** be disclosed when one or more of the following financial interests of the investigator (and those of the investigator's spouse or dependent children) reasonably appears to be related to the investigator's Institutional responsibilities:
    - With regard to any publicly traded entity, a significant financial interest exists if the value of any remuneration received from the entity in the 12 months preceding the disclosure and the value of any equity interest in the entity as of the date of the disclosure, when aggregated, exceeds \$5,000. Remuneration includes salary and any payment not otherwise identified as salary (such as consulting fees, honoraria, paid authorships). Equity interest includes any stock, stock option, or other ownership interest, as determined through reference to public prices or other reasonable measures of fair market value. In aggregate includes any remuneration or equity interest received by the investigator's spouse or dependent children;
    - With regard to any non-publicly traded entity, a significant financial interest exists if the value of any remuneration received from the entity in the 12 months preceding the disclosure, when aggregated, exceeds \$5,000, or when the investigator (and/or investigator's spouse or dependent children) holds any equity interest (such as stock, stock option), or other ownership interest; or

- With regard to intellectual property rights and interests (such as patents and/or copyrights), a significant financial interest exists upon receipt of income related to such rights and interests.
- In addition, for the previous 12 months and over the life of the award, investigators also **must** disclose any travel, regardless of the value, related to their institutional responsibilities that are reimbursed by an external entity. Exceptions to this disclosure requirement include travel unrelated to a Public Health Service (PHS) funded project, travel that is reimbursed or sponsored by a Federal, state, or local government agency, an institution of higher education as defined by 20 U.S.C.1001 (a), an academic teaching hospital, a medical center, a research institute that is affiliated with an institution of higher education or travel reimbursed through a university auxiliary organization. When disclosure is required, the investigator will disclose at a minimum the purpose of the trip, the identity of the sponsor/organizer, the destination and the duration. The Director of HSU SPF will determine if further information is needed, including a determination or disclosure of monetary value, in order to determine whether the travel constitutes a financial conflict of interest.

A reportable SFI is related to the Investigator's institutional responsibilities. For Public Health Services (PHS) significant financial interest does not include:

- Salary, royalties or other remuneration from the applicant institution;
- Any ownership interests in the institution, if the institution is an applicant under the Small Business Innovation Research Program or Small Business Technology Transfer Program;
- Income from seminars, lectures, or teaching engagements sponsored by public or nonprofit entities;
- Income from service on advisory committees or review panels for public or nonprofit entities;
- An equity interest that, when aggregated for the Investigator and the Investigator's spouse and dependent children, meets both of the 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 any single entity;
- Salary, royalties or other payments that when aggregated for the Investigator and the Investigator's spouse and dependent children, are not expected to exceed \$10,000 during the next funded twelve-month period.
- Income from investment vehicles, such as mutual funds and retirement accounts, as long as the Investigator does not directly control the investment decisions made in these vehicles.

B.) For *National Science Foundation (NSF)*, significant financial interests are involved and **must** be disclosed where one or more of the following financial interests of the investigator (and those of the investigator's spouse or dependent children) reasonably appears to be related to the investigator's Institutional responsibilities:

- A significant financial interest exists if an equity interest that, when aggregated for the investigator and the investigator's spouse and dependent children, exceed \$10,000 in value as determined through reference to public prices or other reasonable measures of market value, and represent more than a 5% ownership interest in any single entity
- A significant financial interest exists when salary, royalties or other payments that, when aggregated for the investigator and the investigator's spouse or dependent children, have exceeded or are expected to exceed \$10,000 during any immediately preceding or following 12-month period.

For National Science Foundation (NSF), significant financial interest does not include:

- Salary, royalties or other remuneration from the applicant Institution
- Any ownership interest in the Institution, if the Institution is an applicant under the Small Business Innovation Program or Small Business Technology Transfer Program
- Income from seminars, lectures, or teaching engagements sponsored by public or nonprofit entities

- Income from service on advisory committees or review panels for public or nonprofit entities
- Equity interest and/or salary, royalty and other payments do not exceed the thresholds in the section regarding NSF immediately above.

**Public Health Service (PHS) agencies include:**

- National Institutes of Health (NIH)
- Food and Drug Administration (FDA)
- Centers for Disease Control and Prevention (CDC)
- Indian Health Service (IHS)
- Health Resources and Services Administration (HRSA)
- Substance Abuse and Mental Health Services Administration (SAMHSA)
- Agency for Healthcare Research and Quality (AHRQ)
- Agency for Toxic Substance and Disease Registry (ATSDR)
- Any other sponsor who has adopted PHS FCOI financial disclosure requirements

**ROLES AND RESPONSIBILITIES**

Each investigator is required to file the appropriate disclosure form and any related information as specified in this policy. In no case shall HSU SPF accept funds from an external agency or individual on behalf of an employee or project in the absence of the disclosures required in this policy and the satisfactory completion of actions required by the provisions of this policy, the applicable regulations and any findings approved by the President to manage, reduce, or eliminate any conflicts of interest.

Department chairs, deans, or other administrators will disqualify themselves from approving a proposal for a project to be funded in whole or in part by a nongovernmental entity in which they have a financial interest. Also, in keeping with CSU regulations, investigators will not make, participate in, or in any way attempt to use the investigator's position to influence the making of any governmental decision that foreseeably will have a material financial effect as specified in the CSU Sponsored Programs Financial Conflict of Interest for Investigators Policy and any subsequent regulations.

**Principal Investigator (PI)**

- Discloses any financial conflict of interest on a sponsored project by completing and submitting the appropriate disclosure form to HSU SPF;
- Notifies HSU SPF immediately of any change in disclosure;
- Assists HSU SPF in obtaining disclosure forms from key project personnel and if necessary assists with obtaining verification of disclosure forms from sub-contract personnel; and
- Works with the Director to develop a plan of action to address the conflict of interest if one exists.

**Grant Analyst**

- Ensures that the appropriate conflict of interest disclosure form is completed for all projects for which they are required
- Ensures that appropriate conflict of interest documentation procedures are being followed

**Compliance Officer**

- Participates as a member of the Conflict of Interest Resolution Committee

**Dean of Research, Economic, & Community Development**

- Participates as a member of the Conflict of Interest Resolution Committee
- Makes the final determination as to what actions should be taken and presents decision(s) to the Director



**Director of Humboldt State University Sponsored Programs Foundation (Director)**

- Reviews and certifies all potential financial conflict of interest disclosure forms
- Develops resolution strategies with the Investigator(s) to manage, eliminate or reduce conflicts of interest
- Participates as a member of the Conflict of Interest Resolution Committee
- Serves as liaison to Federal agencies regarding unresolved financial conflicts of interest
- Contacts the University Counsel when legal questions arise related to an identified conflict of interest

**University Counsel**

- If a plan of action to address a financial conflict of interest has legal ramifications, the University Counsel coordinates with the Director to review the plan and provide assistance with any legal questions.

**College Dean**

- Reviews any resolution/management plan developed by the investigator(s) and the Conflict of Interest Resolution Committee.

**The Investigator Disclosure and Conflict Resolution/Management Plan:**

HSU SPF requires that an investigator disclose any Significant Financial Interest, as defined above that may present an actual or potential conflict of interest with assigned campus Institutional responsibilities. Each investigator will complete the appropriate Conflict of Interest Disclosure Form, either a California Form 700-U for a nongovernmental funding source, or a Disclosure of Financial Interests Certification Form (NSF, PHS or other Agency Adopting the Federal Requirements) for a governmental funding source. The appropriate form **must** be submitted to the HSU SPF even if the investigator believes no conflict of interest exists. In addition, each investigator **must** file an updated form at any time during the award period when a material change occurs that presents a conflict of interest as defined by this policy.

Investigators **must** disclose Significant Financial Interests at the time of proposal submission. As required by Federal regulations, HSU SPF requires that investigators follow the appropriate regulations and report any findings of financial conflicts of interest to the Director of HSU SPF who is charged with any follow up on such disclosures that may be required to meet the Federal guidelines.

Investigators who have principal responsibility for a project funded or supported, in whole or in part, by a contract, grant, or gift from a nongovernmental entity are required to report financial interests on the CA Form 700-U:

- Before final acceptance of the contract, grant, or gift.
- Within 90 days after expiration of the contract/grant or after gift funds have been fully expended.

In addition to the responsibilities noted above, investigators who have principal responsibility for a project funded or supported, in whole or in part, by a contract, grant or gift from entities other than Federal, state or local government agencies and their subsidiaries and nonprofit entities exempted from the financial disclosure requirement by the California Fair Political Practices Commission file a new form (California Form 700-U) within 30 days if funding is renewed from the same source.

Investigators who have principal responsibility for a project funded or supported, in whole or in part, by a contract, grant or gift from the Public Health Service (PHS), National Science Foundation (NSF), or other sponsors that have adopted the Federal requirements for financial disclosure are required to report financial interests on the Disclosure of Financial Interests Certification Form:

- No later than at the time of application
- At least annually during the period of the award

Investigators **must** file an updated form within 30 days of discovering or acquiring a new significant financial interest when from NSF, PHS, or a nongovernmental source.

Awards or gifts cannot be accepted until any conflict of interest issues are resolved.

Grant analysts will collect all financial disclosure forms. If the disclosure form identifies any potential financial conflict, the Director of HSU SPF will review the financial disclosure form. A conflict of interest exists when the review reasonably determines that a significant financial interest could directly and significantly affect the design, conduct, and reporting of the proposed activity(ies). Supporting documentation that provides details of the investigator's significant financial interest(s), relationship(s) with external entity(ies), and any other pertinent information should be attached to the form (in a sealed envelope labeled with the term "Confidential" and the investigator's name if the investigator prefers confidentiality beyond those who **must** review the documentation). Upon receiving a disclosure form that may disclose a potential conflict of interest, the Director will notify the investigator(s) and convene a Conflict of Interest Resolution Committee as described below.

Potential violations shall be handled by the Conflict of Interest Resolution Committee made up of the Director of HSU SPF, the Dean of Research, the Compliance Officer, and the Dean of the affected investigator's College. The Conflict of Interest Resolution Committee will engage in an independent substantive review of the potential conflict(s) of interest to determine if a significant conflict of interest as defined by this policy does exist or potentially could occur. In conducting its business, the committee may confer with other individuals, including the investigator(s) involved, to gain information and discuss possible solutions to the conflict(s) of interest. If a conflict of interest is found to exist or the potential for one could occur, the committee will make recommendations as to how to manage, reduce or eliminate the potential or actual conflict(s) of interest.

The committee may also conclude that the conflict(s) of interest cannot be managed, reduced or eliminated so that the award or gift may be accepted. The committee's recommendations will be reduced to writing and submitted first to the Dean of Research for review and comment and the Dean will make the final determination as to what actions should be taken. The Dean of Research decision(s) will be reduced to writing and presented to the Director of HSU SPF for dissemination to the appropriate individuals including the investigator(s) and all potentially affected faculty and units. The Dean of Research will see that a written record is recorded throughout the process and maintained for at least three years following the Dean's decision or the end of the project, whichever occurs last. Records, upon a lawful request, will be made available to the public upon conclusion of the review process.

Committee recommendations for managing, reducing or eliminating conflict(s) of interest may include but not be limited to the following:

- Public disclosure of significant financial interests
- Monitoring of research by independent reviewers capable of taking measures to protect the design, conduct, and reporting of the research against bias resulting from the Financial Conflict of Interest.
- Modification of the research plan
- Change of personnel or personnel responsibilities, or disqualification from participation in all or the portion of the project that is affected by the Financial Conflict of Interest
- Reduction or divestiture of significant financial interests
- Severance of relationships that create actual or potential Financial Conflicts of Interest.
- For research projects involving human subjects research, disclosure of Financial Conflicts of Interest

If a resolution/management plan is required to manage, reduce or eliminate a significant conflict of interest, the plan should be reduced to writing and submitted as a report to the funding agency. Such a plan and report will include the following:

- The role and principal duties of the conflicted Investigator in the research project
- Conditions of the resolution/management plan



- How the resolution/management plan is designed to safeguard objectivity in the research project
- Confirmation of the Investigator's agreement to the resolution/management plan
- How the resolution/management plan will be monitored to ensure Investigator compliance
- Other information as needed.

The Director of HSU SPF will serve as the University's contact with external entities for reporting, resolving, and otherwise dealing with matters related to this policy. The Director of HSU SPF will report disclosure and resolution activities to agencies and funding sources as required and appropriate.

### **Enforcement Mechanisms and Sanctions**

Instances of failure to disclose conflict(s) of interest and potential violation(s) of the Conflict Resolution/Management plan will be reported/referred to the Director of HSU SPF. The Director will investigate the issue(s), following campus and system wide procedures and rules for such matters. Disciplinary measures, if any, will be in keeping with campus and system wide policies and procedures and union contracts current at the time. Funding sources and other appropriate parties will be notified and kept informed as required by state and Federal laws and regulations and HSU SPF award documents. Appropriate regulations will be followed in any such instance including further management and disclosure of financial conflicts of interest.

### **Documentation and Record Maintenance**

HSU SPF will maintain records of all financial disclosures and of all actions taken to resolve financial conflicts of interest for at least three years beyond the termination or completion of the grant to which they relate, or until the resolution of any Federal action involving those records, whichever is longer.

### **Ethics Training**

The Director of HSU SPF will ensure that the campus meets any state or Federal regulations regarding the provision of ethics training to investigators. Public Health Service regulations require that each investigator complete training prior to engaging in research related to PHS funding and undergo training at least every four years. Certain circumstances require training at other times as well.

### **Public Disclosure**

As required by PHS, any significant financial interest(s) disclosed and any resulting resolution/management plan(s) will be publicly disclosed within five days of a lawful request for such information. General public disclosure laws and regulations may require disclosure of other conflict of interest documents and findings.

### **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

California Form 700-U Statement of Economic Interest for Principal Investigators

HSU SPF Disclosure of Financial Interests Certification Form

42 CFR Part 50, Subpart F (Public Health, Department of Health and Human Services, Promoting Objectivity in Research)

45 CFR Part 94 (Public Health, Department of Health and Human Services, Research Contract)

CSU Sponsored Programs Financial Conflict of Interest for Investigators Policy, PolicyStat ID: 8543252

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to FCOI

## **General Operations Budget Policy**

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**Issued: August 2011**

**Updated: June 2018**

### **BACKGROUND**

As an authorized auxiliary of Humboldt State University (HSU), one of the responsibilities of the Humboldt State University Sponsored Programs Foundation (HSU SPF), is to manage grants and contracts awarded by various Federal agencies, units of state and local governments, and private foundations and corporations to support research and educational programs conducted by HSU faculty and administration.

HSU SPF can only do this if it can receive enough indirect cost revenue to support its operations and maintain a reserve balance to pay for research expenses in advance of funder reimbursement. Indirect costs are those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project. Indirect costs are the funds that maintain the general operating budget for HSU SPF each year.

### **PURPOSE**

HSU SPF shall have an annual operating budget (fiscal year) which is developed by HSU SPF Management, reviewed by the Finance Committee of the HSU SPF's Board of Directors, and recommended to the Board of Directors for approval in May of each year.

The budget shall, to the extent practical, address costs on a line item basis. It will provide for the expenditure of indirect cost revenue, contributions, grant funds returned, investment income, and miscellaneous income.

### **DEFINITIONS**

Not applicable.

### **ROLES AND RESPONSIBILITIES**

Budgetary approval requires that expenditures are made by check request or purchase order request processed through Financial Services. HSU SPF Management is the primary authorized signer for the expenditure of the annual budget, though others can be authorized in relation to specific line items.

The Annual Meeting of HSU SPF's Board of Directors will be an in-depth analysis of prior year financial statements and will, accordingly, review the budget and its related expenditures. During other Board meetings throughout the year, the budget may be revised by Board action. HSU SPF Management will, on a quarterly basis, review financial statements with its Board of Directors.

### **RELATED DOCUMENTS**

Not applicable.

## Government-Wide Debarment Policy

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**Issued: January 2016**

**Updated: June 2018**

### BACKGROUND

2 CFR Part 180 provides Federal guidance from the Office of Budget Management (OMB) for government-wide debarment and suspension. The purpose of the debarment and suspension system is to maintain integrity of Federally funded grants and programs by ensuring that procurement and non-procurement transactions are conducted only with responsible parties.

### PURPOSE

This policy applies to any “person who has been, is, or may reasonably be expected to be, a participant or principal in a covered transaction.” Prior to entering in to a covered transaction, Humboldt State University Sponsored Programs Foundation (HSU SPF) **must** certify that the person, or legal entity, has not been debarred from conducting business with the Federal government. An exception to this policy applies when entering in to a covered transaction directly with a foreign government.

### DEFINITIONS

**Covered transaction:** All non-procurement transactions (also known as subawards) executed by HSU SPF to assist in carrying out part of a Federal award agreement. All procurement contracts of goods or services, equal to, or greater than \$25,000, executed by HSU SPF on Federally funded award agreements.

### ROLES AND RESPONSIBILITIES

The HSU SPF Compliance Officer is responsible for performing and documenting that a debarment check has been certified before formal execution of a covered transaction by HSU SPF. This is generally performed via subaward agreement, contract, purchase order, etc. where the contracting person certifies they are not debarred from conducting business with the Federal government. Debarment checks can also be performed via [www.SAM.gov](http://www.SAM.gov). When the Compliance Officer is responsible for certifying debarment status via [www.SAM.gov](http://www.SAM.gov), they should perform a debarment search on both the entity and its principals, in order to meet this requirement.

An excluded person cannot participate or be the principal on a covered transaction. HSU SPF cannot enter in to a covered transaction with any persons (legal entity) who show up on the SAM.gov excluded list. In the event that a subawardee, subcontractor, or vendor is found to be excluded or suspended on the SAM.gov website, the Grant Analyst and/or the Compliance Officer will discuss this with the project’s Principal Investigator to inform them that a new vendor **must** be selected.

### RELATED DOCUMENTS

The System for Award Management (SAM) is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. <https://www.sam.gov/portal/SAM/##11>

Title 2 → Subtitle A → Chapter I → Part 180 – OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Debarment

## **Insurance and Risk Management Policy**

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**Issued:** n/a

**Updated:** June 2018

### **BACKGROUND**

AORMA was established to provide group purchase comprehensive business insurance coverages for the CSU's non-profit Auxiliary Organizations. Coverages provided include liability, workers' compensation, property, crime, unemployment insurance, auto physical damage, participant accident insurance and miscellaneous coverages.

### **PURPOSE**

As required by CSU Insurance Requirements Policy, auxiliary organizations shall establish an amount of coverage that will cover the potential for loss and the expenses relating to specific determination of the loss amount and is consistent with the CSU insurance requirements.

### **ROLES AND RESPONSIBILITIES**

Humboldt State University Sponsored Programs Foundation (HSU SPF) participates in the Auxiliary Organizations Risk Management Alliance ([AORMA](#)) program as approved by the CSU Chancellor's Office.

### **RELATED DOCUMENTS**

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Insurance

CSU Insurance Requirements Policy, PolicyStat ID: 6946217

## Intellectual Property Policy

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**Issued: June 1994**

**Updated: June 2018**

### **BACKGROUND**

Humboldt State University Sponsored Programs Foundation (HSU SPF) encourages the development of inventions and other intellectual creations such that the best interest of the public, the inventor/creator, and the sponsor, if any, can be fulfilled while simultaneously providing for the timely protection and disclosure of such intellectual property. This policy is in direct fulfillment of HSU SPF's mission of serving HSU's faculty, staff, and students. From time to time it may be necessary to limit the open dissemination of information to protect intellectual property in order to commercialize that property and/or to maintain international competitiveness. The means of protecting intellectual property are: patents, copyrights, trademarks and trade secret laws. The use of these mechanisms is critical to attracting the investment of capital necessary to bring research results to the point of viability and thus to the broadest application.

### **PURPOSE**

This policy applies to all employees of HSU SPF and to anyone receiving support from funds administered within HSU SPF. Except as otherwise stated in this policy, this policy applies to, and HSU SPF may assert ownership in, intellectual property of all types, including, but not limited to, inventions, discoveries, trade secrets, scientific and technological developments, technology and computer software. This policy applies to the foregoing whether the means of protection is patent, copyright, trade secret laws or trademark.

Except for HSU SPF funds which have been directly invested in the intellectual property, HSU SPF will not assert an ownership right in textbooks, scholarly writing, art work, music, literary work, films, videos and digital technology or other works of artistic imagination which are not institutional works, which are developed by its employees or by those receiving support from funds administered by HSU SPF unless HSU SPF is owner of the patent, copyright, trade secret, or trademark. Other than the foregoing exceptions, intellectual property developed by HSU SPF employees in the course of their employment belongs to HSU SPF, unless such ownership is precluded by grant or contract agreements or by state or Federal law. HSU SPF shall protect the rights to intellectual property and shall involve discoverers and creators in the process to determine how such intellectual property shall be made public.

### **DEFINITIONS**

Not applicable.

### **ROLES AND RESPONSIBILITIES**

If HSU SPF personnel, equipment and/or other resources, including HSU SPF administered grants and contracts, have been used in the development of an intellectual property, that property is owned by HSU SPF.

### **RELATED DOCUMENTS**

HSU SPF Pre-Award, and Compliance Desk Procedures related to Intellectual Property

## Limited Submission Policy

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**Issued: August 2011**

**Updated: June 2018**

### BACKGROUND

Many funding agencies place limits on the number of letters of intent, pre-proposals, proposals, or applications that any one university may submit in response to a request for proposals. In order to prevent any potential disqualification of submissions by Humboldt State University Sponsored Programs Foundation (HSU SPF), the following policy has been established. This policy applies to all grants and contracts including awards made directly to faculty members.

### PURPOSE

Upon learning of a limited submission opportunity, HSU SPF shall distribute the opportunity announcement to appropriate Colleges and Departments to solicit any potential interest on the part of faculty members.

Due to the large number of available programs, it may not be possible for HSU SPF to provide notification of every limited submission opportunity. Therefore, it is the principal investigator's (PI) responsibility to notify HSU SPF if they intend to make an application to a limited submission opportunity. In order to be considered for limited submission opportunities, PIs **must** coordinate with HSU SPF as provided in the Pre-Award Desk Procedures for Submissions.

### DEFINITIONS

**Limited Submissions:** Indicates that a funder has placed limits on the number of proposals, submissions, etc., in response to a specific request for proposal.

### ROLES AND RESPONSIBILITIES

The PI and Pre-Award should follow these steps when limited submissions apply:

#### A. Notification of Intent to Apply

- Principal Investigators interested in a limited submission opportunity **must** notify the HSU SPF Pre-Award office of their intent to apply within 30 working days of the submission deadline.

#### B. Internal Selection of Projects

- If fewer than the allowed number of summaries are received, the normal process for submission will be followed.
- If more than the allowed summaries are received, the HSU SPF Director and/or Dean of Research will request a project summary from each PI.
- HSU SPF Director and/or Dean of Research will then select the project(s) to be put forth on behalf of the University. HSU SPF may convene an *ad hoc* committee to advise in the selection process.
- Evaluation criteria will include, but not be limited to, quality of the proposal and the work described therein, probability of successful funding, and support of the mission of the University.

#### C. Full Proposal Submission

- Summaries selected will result in proposals or pre-proposals submitted in accordance with sponsor guidelines through HSU SPF following normal submission procedures including the Institutional Routing and other required submittal documents.

**D. Resubmission**

- If a proposal is submitted for a limited submission opportunity and is not funded, that proposal will have no preference over other projects in any subsequent limited submission opportunities.
- In order to be considered for any subsequent limited submission opportunities, such proposals **must** be resubmitted and will be evaluated against competing projects.

**RELATED DOCUMENTS**

HSU SPF Pre-Award, and Compliance Desk Procedures related to Award Opportunity Submissions

## Principal and Co-Investigators Policy

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**Issued: November 2003**

**Updated: May 2022**

### BACKGROUND

As an auxiliary of Humboldt State University (HSU), the Humboldt State University Sponsored Programs Foundation (HSU SPF) manages projects to advance the goals and mission of the University. For each project, it is necessary to identify an appropriate responsible individual to oversee the project to completion. Appropriate individuals **must** be accountable to the University and HSU SPF to assure that the contractual obligations of the sponsoring agent are met.

### PURPOSE

This policy shall:

- Assist HSU SPF management in identifying those individuals who are eligible to serve as Principal Investigators (PIs) or Co-Principal Investigators (Co-PIs), for projects managed by HSU SPF;
- Comply with CSU system regulations;
- Identify the responsibilities of PIs and Co-PIs; and
- Empower HSU SPF management to take corrective action if necessary.

All grants and contracts shall have either a Humboldt State University or Sponsored Programs faculty or staff member (as defined below) serving as principal investigator on the project. The project proposal routing process shall be the mechanism by which HSU and HSU SPF recognize the appropriate PIs and/or Co-PIs.

### DEFINITIONS

HSU SPF shall permit employees, other than student employees, in the following classifications to serve as **Principal Investigators** (PIs) on HSU SPF managed projects:

- HSU tenure or tenure-track faculty;
- Salaried directors of formally authorized institutes, centers, cooperatives, or auxiliaries appointed by and reporting to appropriate Humboldt State University administrators or academic department chairs; Full-time Administrators/MPPs.
- Persons who are officially affiliated with Humboldt State University through formal appointment as an emeritus faculty, visiting faculty, and research associates, with the formal written approval of their college or library dean. (This approval shall include specific provision for replacement of the Principal Investigator upon their resignation, incapacitation, or failure to perform the duties of the position.)
- An exception is made for adjunct professors who are full-time Federal employees that are housed on the campus under agency cooperative agreements.

HSU SPF shall permit employees, other than student employees, in the following classifications to serve as **Co-Principal Investigators** (Co-PIs) on HSU SPF managed projects:

- All of the above.
- Adjunct professors and Lecturers are allowed, with Chair and Dean approval, to be Co-PI's as long as their grant's period-of-performance falls within the professor's contract dates with the university and there is a Primary PI who meets the above criteria;

No other individuals may serve as Principal Investigators or Co-Principal Investigators.



## **ROLES AND RESPONSIBILITIES**

The responsibilities of PIs and Co-PIs for sponsored programs shall be:

- Oversight for the development of the work plan (grant or contract proposal);
- Review and understanding of the requirements and regulations of the funder and application thereof to the development and implementation of the work plan;
- General non-technical budget and expenditure oversight and compliance with the fiscal regulations of HSU SPF and the funder;
- Supervision of personnel hired to work on the project and quality assurance of work performance and work products specified in the work plan; and
- Completion of all contractually required work products.

The distribution of responsibilities among co-principal investigators shall be clearly described in the contract or grant document. The distribution of responsibilities among PIs and Co-PIs for multi-institutional sponsored programs shall be clearly described in the contract or grant document. The project proposal routing process shall be the mechanism by which the University and the HSU SPF recognize the appropriate PIs and/or Co-PIs.

In the event of the resignation or incapacitation of the incumbent PI or Co-PIs, or the PI's or Co-PI's failure or refusal to perform the duties of the work plan for the sponsored program adequately in the judgment of the funder or HSU SPF management, in consultation with the PI's administrative supervisor and the funding agency, shall appoint a new PI or Co-PI to complete the project.

HSU SPF shall seek to recover funds paid to PIs and Co-PIs in the event that the work for which pay was received was not completed. Any exceptions to this policy **must** be approved in writing by the Dean for Research.

## **RELATED DOCUMENTS**

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to PIs and Co-PIs.

## Project Closeout Policy

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**Issued: April 2016**  
**Updated: June 2018**

### **BACKGROUND**

Humboldt State University Sponsored Programs Foundation (HSU SPF) receives award funding from various sources including, but not limited to federal, state, local, non-governmental, and private funders. HSU SPF is committed to closing projects out based on the agreement with the funder within the required time frame.

### **PURPOSE**

This policy establishes procedures to properly close out awards to fulfill all obligations of the project in the required time frame as required by the funder.

### **DEFINITIONS**

For the purposes of this policy, the terms “project”, “award”, and “agreement” are interchangeable.

### **ROLES AND RESPONSIBILITIES**

Each person involved in the HSU SPF's reporting and tracking process has a shared responsibility to help assure that the project closeout process is completed within the required time frame. Internally, HSU SPF may keep the project open past the closeout date to ensure final receipt of funder payments and processing of the Project Closeout Checklist.

HSU SPF shall be responsible for following guidelines:

- For awards with non-Federal funding sources, HSU SPF will follow the closeout procedures as outlined in the award agreement.
- For awards with Federal funding sources, HSU SPF will follow the guidelines as outlined in 2 CFR Part 200 OMB Uniform Guidance, and the respective funder agreement.
- In cases where the award funder considers the award to be closed and all obligations of the project to be met, but HSU SPF still has not received payment on the final submitted invoice, the project will be considered to be closed. Awards will be considered to be closed, irrespective of their review by the Compliance Officer.

### **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

California State University Policies and Procedures

HSU SPF Post-Award and Compliance Desk Procedures related to Project Closeouts

## Property Policy

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**Issued: October 2011**

**Updated: June 2018**

### BACKGROUND

Property accounting procedures are designed to maintain uniform accountability for Humboldt State University Sponsored Programs Foundation (HSU SPF) property. These standard procedures are guided by the CSU's *Administration of Property Policy* and Humboldt State University's (HSU) *Procedures – Safeguarding & Disposal of State Property*, as applicable to HSU SPF, and are used to provide accurate and timely records for the acquisition, valuation, maintenance, control, safeguarding, and disposition of property.

### PURPOSE

This policy establishes a method for the processing of HSU SPF property through HSU's Financial Services-Accounting (FSA). It is the policy of HSU SPF to conform to the asset management policies and procedures of the CSU Chancellor's Office, Humboldt State University, 2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020, and any applicable funder specifications.

All faculty, staff, and students **must** use HSU SPF equipment only for the appropriate use intended by HSU SPF and sponsoring agency. Unauthorized use, including unauthorized personal use, is prohibited and will be handled in accordance with any applicable funding agency guidelines.

### DEFINITIONS

**Capitalized Equipment:** Tangible, non-consumable property 1) with a unit acquisition cost (including applicable tax and freight) equal to or greater than \$5,000, 2) with an estimated life of more than one-year, 3) that is used to conduct HSU SPF related business. The FSA will record the property into the accounting records as capital assets. Detailed guidelines on capitalization of assets are located in the CSU Capital Assets Guide.

**Non-Capitalized Equipment:** is equipment that does not meet the capitalization requirement.

**Sensitive Equipment** is defined as property, regardless of cost, that is one of the following:

- All vehicles, vessels, and trailers.
- Sensitive Equipment – anything that can store Level I or II data.
- Drones.
- Firearms.

### ROLES AND RESPONSIBILITIES

#### HSU Financial Services-Accounting (FSA)

The University's Financial Services-Accounting is responsible for the centralized equipment database maintained for HSU SPF. The equipment database is the official record of HSU SPF property and is maintained in the Asset Management module of Common Financial System (CFS). HSU SPF capitalized equipment and sensitive equipment will be inventoried at least once within a two-year cycle. Any additional identification number required should be applied in a manner that avoids confusion with HSU SPF's identification number. The procedures for HSU Asset Management Office are detailed in the *Procedures – Safeguarding & Disposal of State Property*, and can be found online, here: <https://www2.humboldt.edu/financialservices/asset-management>.

### **Principal Investigator (PI)**

Each Principal Investigator has the primary responsibility for the custody, care, maintenance, and control of property assigned. It is the responsibility of the Principle Investigator to inform the FSA of any acquisitions meeting the criteria for asset tracking. If the asset is delivered directly to an off-campus location the PI **must** inform the FSA and provide the associated project number, a description and serial number of the asset.

Additional responsibilities include, but are not limited to: maintaining an up-to-date inventory of project assets, informing the FSA of property transactions involving HSU SPF equipment, assisting with the physical inventory process, and remaining aware of warranty information.

It is the Principal Investigator's responsibility to notify FSA of changes in equipment and/or property in writing for lost, damaged, or misuse of property or equipment. Principal Investigators have an obligation to safeguard grant equipment and property. This obligation includes, but is not limited to:

- Use of the equipment on the approved project.
- Taking reasonable security precautions to discourage loss, theft, or misuse of property.
- Reporting lost, stolen, and damaged property to appropriate personnel. ([Report of Missing Property](#), Police Incident Report).
- Reasonable care, maintenance, and use of equipment to prevent damage.
- Employees may be charged for any loss of or damage to HSU SPF property that is attributable to their negligence or unauthorized use.

### **Grant Analyst (GA)**

HSU SPF Grant Analysts have the primary responsibility to ensure that assets are managed to conform with 2 CFR Part 200 OMB Uniform Guidance, and any applicable funder specifications.

### **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

CSU Administration of Property Policy, PolicyStat ID: 8543126

HSU Procedures – Safeguarding & Disposal of State Property

HSU SPF Post-Award and Compliance Desk Procedures related to Property Procedures

## Purchasing/Procurement Policy

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**Issued: October 2011**  
**Updated: March 2022**

### BACKGROUND

In order to ensure appropriate stewardship of Humboldt State University Sponsored Programs Foundation (HSU SPF) resources, a determination **must** be made to show that prices paid for goods or services are fair and reasonable. The level of analysis required will largely depend on the dollar size of the order and should take into consideration not only price, but the quality, delivery, and other factors.

### PURPOSE

This policy requires that the *contract* of procurement of goods and services by HSU SPF complies with the Procurement Standards set forth in 2 CFR Part 200 OMB Uniform Guidance §200.318 – 200.327 and/or the applicable funder requirements. Only one of the five methods of procurement, as outlined in the following Definitions section **must** be used for the purchase of goods or services.

Employees, officers, or agents of HSU SPF **must not** participate in the selection, award, or administration of a contract if they have a real or apparent conflict of interest. *Contractors* that assist HSU SPF with developing draft specifications, requirements, statements of work, and invitations to bid **must be** excluded from competing for such procurements.

Any Information Technology (IT) item **must** be approved by Humboldt State University Information Technology Services prior to purchase.

Please note: that the purchasing of goods and services does not include [subawards](#). (For a definition of [subawards](#), please see pg. 44, Subrecipient Monitoring Policy.)

### DEFINITIONS

**Contract:** a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. Based on the contract cost, one of the following five methods of procurement **must** be used by HSU SPF for the contract of goods and/or services:

#### 1. Procurement by micro-purchases: \$0 - \$10,000

Micro-purchases are the purchase of goods or services that do not exceed \$10,000 (or \$2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). Micro-purchases can be made without solicitation of competitive quotes if the price is considered reasonable.

No competitive quotes are required, but an informal solicitation/quote is recommended. A cost is considered reasonable if it does not exceed what a prudent person would pay under the circumstances at the time the cost is incurred. To the extent that is practical, micro-purchases *should* be spread out equitably among qualified vendors.

When cumulative costs for an identical or similar item and/or supplier aggregate to exceed the micro-purchase threshold, then price quotes should be obtained from at least two vendors to comply with procurement by small purchase procedures. If this is not possible, then the noncompetitive procurement method should be followed.

**2. Procurement by small purchase procedures: \$10,000.01 - \$250,000.00**

Small purchase procedures cover the acquisition of goods, services or other property that are above the micro-purchase threshold and do not exceed \$250,000. Price or rate quotes **must** be obtained from at least two qualified sources. Price or rate quotes may include, but are not limited to: advertisements, emails, internet pricing, letters, phone calls, in person, etc.

**3. Procurement by sealed bids: \$250,000.01 and greater**

Sealed bids are formally advertised, publicly solicited, firmly fixed amount contracts. The sealed bid method is preferred method for procuring construction if the following characteristics are present:

- A complete adequate and realistic specification is available.
- Two or more responsible bidders are willing and able to compete effectively for the contract.
- The contract lends itself to a firm fixed price contract and the selection of the winning bidder can be made primarily on the basis of price.

If sealed bids are used the following apply:

- The invitation for bids **must** be publicly advertised and **must** be solicited from at least two qualified sources, providing them sufficient time to respond to the date set for opening the bids.
- The invitation for bids will include any pertinent specifications and attachments and **must** define the items or services to allow the bidder to properly respond.
- All bids **must** be opened publicly at the time and place prescribed in the invitation for bids.
- A firm fixed price contract award will be made in writing to the lowest qualified bidder. Where specified in the bidding documents, factors such as discounts, transportation costs and life cycle costs **must** be considered in determining which bid is lowest.
- Any or all bids may be rejected if there is a sound documented reason.

A cost/price analysis **must** be made that includes independent estimates, prior to receiving bids or proposals. Bids are awarded to the lowest bidder that conforms to the material terms and conditions of the solicitation.

**4. Procurement by proposals: \$250,000.01 and greater**

Competitive proposals are generally used when the conditions for sealed bids are not appropriate. Either a fixed amount or cost reimbursement type of contract is awarded. Independent estimates **must** be made prior to receiving bids or proposals. If this method is used, then the following apply:

- Requests for proposals (RFP) **must** be publicized and identify all factors to be evaluated and their relative importance. Any response to publicized RFP **must** be considered to the maximum extent practical.
- Proposals **must** be solicited from at least two qualified sources.
- HSU SPF **must** have and use a written method for conducting technical evaluations and selection of the proposals received.
- Contracts **must** be awarded to the responsible firm whose proposal is most advantageous for the program, with consideration given to price and other factors.
- A cost/price analysis **must** be made that includes independent estimates, prior to receiving bids or proposals.

**5. Procurement by noncompetitive proposals: \$10,000.01 and greater**

A noncompetitive proposal, or, sole source contracting, is the solicitation of a proposal from only one source. This method may only be used when one or more of the following apply:

- The item is available from only one source.
- The public exigency or emergency for the requirement will not permit a delay that would result from competitive solicitation.
- The Federal awarding agency, or HSU SPF expressly authorize noncompetitive proposals in response to a written request.
- After solicitation of a number of sources, competition is determined to be insufficient. (Note: Independent estimates **must** be made prior to receiving bids or proposals.)
- If the cost will exceed \$250,000 (the Simple Acquisition Threshold), then a cost/price analysis **must** be made that includes independent estimates, prior to receiving bids or proposals.

### **ROLES AND RESPONSIBILITIES**

HSU SPF **must** only award contracts to vendors that are capable of performing successfully under the terms and conditions of the proposed procurement. Consider such factors as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. Principal Investigators and Grant Analysts **must** maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

To the extent that is practical and consistent with law, preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.

### **PROPERTY COSTS AND CONSIDERATIONS**

The total cost of capitalized equipment (items \$5,000 or greater) includes ancillary charges such as taxes, freight, and shipping insurance are included and should be factored in when determining which procurement method to be followed. Warranty costs should not be included.

### **RECORD KEEPING**

HSU SPF **must** maintain records sufficient to detail the history of procurement. These records are to include, but are not limited to:

- The rationale for the method of procurement;
- Selection of contract type;
- Contractor selection or rejection; and
- The basis for the contract price.

Solicitations **must** be written with a clear and accurate description of technical requirements of the item to be procured and **must** not contain features which unduly restrict competition. When necessary, the solicitation **must** establish the minimum essential characteristics and standards to which the material, product or service **must** conform to meet its intended use. A “brand name or equivalent” description may be used only when it is impractical or uneconomical to clearly and accurately describe the technical requirements. The specific features of the named brand which **must** be met, by offers **must** be clearly stated and identify all requirements which **must** be fulfilled and all other factors to be used in evaluating bids or proposals.

### **COMPETITION**

Procurement transactions cannot be split up to avoid competition. For example, if you are equipping a computer lab for 20 stations, you cannot purchase them in smaller increments to avoid seeking a competitive price.



Potential bidders **must** not be precluded from qualification during the solicitation period. Prequalified lists of persons, firms, or products **must** be current and include enough qualified sources to allow maximum competition. In the course of procuring goods and services, all parties with spending authority **must** avoid the purchase of unnecessary or duplicative items. Geographical preferences **must** not be imposed on federally funded procurement actions, except where explicitly mandated or encouraged by federal statute.

HSU SPF and its agents with spending authority **must** take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus firms are used when possible. Affirmative steps **must** include:

- (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- (6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

*Time and material* contracts may only be used when it is determined that no other contract is suitable. If used, each contract **must** set a ceiling price that the contractor exceeds at their own risk. A high degree of oversight **must** be asserted in order to obtain reasonable assurance efficient methods and effective cost controls. The *cost plus a percentage of cost* and *percentage of construction costs* methods **must** not be used for federally funded procurements.

## **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

HSU SPF Post-Award and Compliance Desk Procedures related to Purchasing/Procurement Procedures



## Real Estate Acquisition Policy

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**Issued: May 2003**

**Updated: June 2018**

### **BACKGROUND**

Title V of the California Code of Regulations, Section 42500(a) lists essential functions the CSU Trustees have determined are appropriate for auxiliary organizations. Subsection 12 states, “Acquisition, development, sale, and transfer of real and personal property including financing transactions related to these activities.”

Authority for the Foundation to acquire real estate is set forth in University policy and master operating agreements between these entities. The provisions of this policy shall be interpreted consistent with these policy statements and agreements. California Corporations Code Section 5230 et seq. sets certain standards of conduct of the Foundation Board of Directors, its officers and management in the performance of duties and transactions, including those involving real property, requiring good faith, “in a manner believed to be in the best interest of the organization, and with such care, including reasonable inquiry, as an ordinary prudent person in a like position under similar circumstances”.

Humboldt State University Sponsored Programs Foundation (HSU SPF) Board of Directors has adopted this policy in order to apply to the following broad real property transaction purposes by HSU SPF.

### **PURPOSE**

This policy governs the acquisition, development, sale and transfer of real and personal property to meet HSU SPF and HSU facility and program needs. Only real and personal property which are designated for the use of (in trust for) the University or HSU SPF for University or HSU SPF programs or projects may be considered for acquisition.

HSU SPF will not acquire real property that would jeopardize its tax-exempt status, or expose it to expenses for which no source of funds has been readily identified. Particular attention will be taken during the due diligence process to ensure that all real property is free and clear of any legal, environmental, or marketability issues.

### **DEFINITIONS**

Not applicable.

### **ROLES AND RESPONSIBILITIES**

The HSU SPF Board of Directors will approve all acquisitions. As part of the approval process, the HSU SPF Director or their designee, will provide the HSU SPF Board of Directors with written findings that the following applicable criteria have been met:

- The transaction has been preceded by an appropriate and documented “due diligence” review that includes, but is not limited to: an appraisal, feasibility studies, and written reviews/reports that can include legal, financial, environmental, land-use, return on investment, funding, property management plans and the pledging of general fund assets.
- The proposed real property transaction and its intended purpose and result shall be consistent with laws, regulations, policy and procedures applicable to the transaction.
- The University President has formally approved the proposed real property transaction with a finding that such transaction is in support of the University’s mission.
- The proposed transaction is on an “arms-length” and equitable basis.

To fund real property acquisitions, the HSU SPF Director or their designee may establish appropriate written asset transfer procedures using generally accepted accounting principles and practices.

**RELATED DOCUMENTS**

Not applicable.

## Signature Authority Policy

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**Issued: May 15, 2003**

**Updated: May 2021**

Humboldt State University Sponsored Programs Foundation (HSU SPF) accepts verifiable digital signatures on all documents unless original (wet) signatures are required by state or federal law, or as required by specific funding agencies. Unless original signatures are explicitly required by an outside entity, HSU SPF will accept verifiable digital signatures.

### **CONTRACTUAL DOCUMENTS**

All contractual documents are to be signed by the HSU SPF Executive Director. During periods of absence, their delegated designee may sign these documents. For example, includes: Externally Sponsored Grants, Contracts, Agreements and Awards, Institutional Routings, Agreements, Leases, Licenses, and any other contractually binding documents on behalf of HSU SPF.

### **ACCOUNT TRANSACTIONS**

#### Bank/Investment Accounts approved signers:

Executive Director, HSU SPF  
Director of Contracts, Procurement, and Accounts Payable, HSU  
University Controller, HSU  
Associate Director of Student Financial Services, HSU

One signature will be required to open, close, or withdraw funds from the bank account.

#### Checks on behalf of HSU SPF:

Executive Director, HSU SPF  
Director of Contracts, Procurement, and Accounts Payable, HSU  
University Controller, HSU  
Associate Director of Student Financial Services, HSU

#### Redwood Capital Bank & Line of Credit (LOC):

Executive Director, HSU SPF  
University Controller, HSU  
Associate Director of Student Financial Services, HSU

All checks under \$50,000 require one signature by any of the above-named signers. Checks \$50,000 and over requires two signatures by any of the above-named signers.

### **WIRE TRANSFERS (ON-LINE)**

#### Wire transfers are initiated by:

Accounting Tech./AR Lead, HSU  
Accountant, Student Financial Services, HSU  
Associate Director of Student Financial Services, HSU

#### HSU SPF Wire Transfers approved by:

Executive Director, HSU SPF

Director of Contracts, Procurement, and Accounts Payable, HSU  
University Controller, HSU  
Associate Director of Student Financial Services, HSU (Cannot approve transfers they initiated.)

All wire transfers under \$50,000 require one signature by any of the above-named signers. Wire transfers \$50,000 and over requires two signatures by any of the above-named signers.

#### **LOCAL AGENCY INVESTMENT FUND (LAIF)**

To make any changes with LAIF, a resolution **must** be made from the Board of Directors authorizing the new designees to act on behalf of the organization. The current designees are the Executive Director of HSU SPF and Provost and Vice President for Academic Affairs

#### Individuals authorized for LAIF deposits or withdrawals:

Executive Director, HSU SPF  
Provost and Vice President for Academic Affairs  
Director of Contracts, Procurement, and Accounts Payable, HSU  
University Controller, HSU  
Associate Director of Student Financial Services, HSU  
Associate Director of Auxiliary Accounting, HSU

#### **EXPENDITURE REQUEST/AUTHORIZATION**

During periods of absence, their delegated designee may sign these documents.

#### HSU SPF General Operations Expenditures:

Executive Director, HSU SPF  
Delegated individuals on the General Operations Signature Card

#### **SIGNATURE CARDS**

Signature Cards are created at the start of every new project and updated periodically to reflect current authorized signers on individual projects. The Principal Investigator (PI) serves as the primary authorized signer on the account and has the option of granting signing authority to any other staff, faculty, or administrative personnel (non-student HSU SPF employees) they wish to conduct business on behalf of the project. Signature Cards are completed and signed by the HSU SPF Executive Director (or designee), then sent to Procurement to be processed. Signing authority is verified by Procurement/Accounts Payable either by referencing PeopleSoft or by accessing the scanned copy in the T: drive. Original Signature Cards are kept with the award file. Signing authority may be updated throughout the period of performance of project by submitting a new Signature Card to the Grant Analyst and Procurement.

“One-Up” Signature Cards are to provide required authorization of Department Chairs, Center Directors, College Deans, or other appropriate Administrators. These Signature Cards are issued as the positions change to the new One-Up signer and are kept within the SPF office. These cards are used to verify One-Up signing authority on all expenditures requested for the PI themselves. This is an additional step to provide oversight on funds spent.

#### **RELATED DOCUMENTS**

Not applicable.

## Subrecipient Monitoring Policy

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**Issued: April 2011**

**Updated: June 2018**

### BACKGROUND

As the primary recipient of Federal, state, private and local funds, Humboldt State University Sponsored Programs Foundation (HSU SPF) may provide financial support to another institution in the form of a subaward. A subrecipient is a third-party organization performing a portion of the scope of work on an award granted to HSU SPF. The terms of the subrecipient relationship are documented in the subaward/subcontract.

As a recipient of Federal sponsored projects, HSU SPF **must** comply with the guidelines outlined in the Code of Federal Regulations, Title 2: Grants and Agreements, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as amended November 12, 2020.

### PURPOSE

This policy establishes procedures to properly manage subrecipient relationships and comply with Federal regulations. HSU SPF will provide the monitoring required by the Federal regulations and ensure good stewardship of sponsored projects. Non-Federal subrecipient awards or sub-contracts will be subject to most of the same subrecipient monitoring as Federal awards.

### DEFINITIONS

**Subaward:** means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of an award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a program.

**Subrecipient:** an entity that receives a subaward from a pass-through entity to carry out part of a program.

**Contract:** a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under an award.

**Contractor:** an entity that receives a contract as defined in 2 CFR Part 200 OMB Uniform Guidance.

### ROLES AND RESPONSIBILITIES

#### Pre-Award

**Must** make a case-by-case determination whether each agreement that is entered in to with grant funds is a subaward or subcontract using the characteristics found in Uniform Guidance. Pre-Award Desk Procedures establish procedures to comply with the requirements found in Uniform Guidance §200.332(a).

#### Post Award

Should inform the PI of their obligations regarding subrecipient monitoring during the PI Orientation. They should assist the PI and the Compliance Officer to complete the subrecipient monitoring responsibilities as appropriate.

#### Principal Investigators (PIs)

Are primarily responsible for monitoring subrecipients and are informed of their responsibilities by HSU SPF. PIs should:

- Advise subrecipient of requirements imposed on them by Federal laws, regulations, and the provisions of the award agreements, as well as any supplemental requirements imposed by the University.
- Proactively monitor the activities of subrecipients which may include site visits, regular contact, and reporting.
- Review the subrecipient's progress, technical reports, or other deliverables, to make periodic determinations about the subrecipient's overall progress.
- Proactively monitor the costs charged by subrecipients in support of work performed on the subaward. This may include reviewing invoices to ensure compliance.
- Monitor subrecipients to ensure compliance with Federal regulations and award terms and conditions.

### **Compliance Officer (CO)**

Has primary oversight responsibility for subrecipient monitoring which includes the following:

- Prior to execution of a subaward, a risk assessment **must** be done to evaluate each subrecipient's risk for noncompliance with Federal awards.
- Use specific tools found in Uniform Guidance to evaluate and monitor subrecipients to ensure proper spending of Federal funds.
- Consider imposing specific subaward conditions.
- Monitor the activities of subrecipients to ensure compliance, including:
  - Evaluate financial and programmatic reports required by HSU SPF.
  - Following up to ensure timely and appropriate corrections to deficiencies.
  - Issuing a management decision for audit findings pertaining to the Federal award, per §200.521.
- Verify subrecipient compliance with 2 CFR 200, Subpart F – Single Audit Requirements.
- Evaluate subrecipient records and results for conditions that may necessitate adjustments to HSU SPF's records.
- Remedy and consider taking enforcement action in cases of noncompliance.
- Ensure compliance with NSF *Investigator Financial Disclosure Policy* and the NIH *Financial Conflict of Interest Regulations*, utilizing SPF form #1 *NSF-PHS-NIH Awards FCOI - Subrecipient Questionnaire (2 CFR 200)*.

### **RELATED DOCUMENTS**

2 CFR Part 200 OMB Uniform Guidance, as amended November 12, 2020

Grants and Agreements with Higher Education, Hospitals and Other Non-Profit Organizations

CSU Sponsored Programs Subrecipient Monitoring Policy, PolicyStat ID: 8543299

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Subrecipient Monitoring

## Travel Policy

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**Issued: August 2011**

**Updated: January 4, 2021**

### BACKGROUND

Humboldt State University Sponsored Programs Foundation (HSU SPF) maintains travel reimbursements in keeping with applicable laws of the Federal government and state government, as those laws generally benefit a nonprofit corporation. Further, it is HSU SPF's policy to maintain travel reimbursements in keeping with such Federal regulations as especially benefit an organization administering Federal grants and contracts.

### PURPOSE

Since Federal, state, county and municipal grant and contract cost principles typically require that travel reimbursements be maintained at the institution's prevailing rates, it shall be the policy of HSU SPF that grant and contract travel expenses, unless otherwise stated by the granting agency, shall be processed at The California State University prevailing rates.

The travel policies of HSU SPF shall not preclude the option of individuals claiming less travel reimbursement for budgetary purposes or to fulfill cost sharing commitments.

Processing shall be parallel to Humboldt State University's travel policy with these minor exceptions:

1. SPF does not require pre-approval of travel (travel authorizations) due to the nature of grants and contracts, with the exception of International travel or travel to high hazard countries.
2. Reimbursements will be made for meal expenses for travel up to \$55 per day. Per diem rates are as follows and receipts are not required for meal expenses:
  - Breakfast - \$10.00;
  - Lunch - \$15.00;
  - Dinner - \$30.00
3. SPF accepts the State of California's [Travel Expense Claim](#), or the [HSU Travel Claim](#). You can use either form when submitting reimbursements for SPF travel expenses. In either case, you still need to submit a [Request for Payment](#) along with the claim form.
4. Travel Advances **must** be signed by an authorized project signer and **submitted to SPF** for Grant Analyst review and the SPF Director's Approval. If your advance request is approved, SPF will send you a confirmation email and deliver your paperwork to Accounts Payable for processing. SPF will authorize concurrent travel advances if deemed appropriate by the Grant Analyst.
5. Pre-approval for 'Group Travel Reimbursement' **must be obtained before you leave on your trip**. Typically, travelers would not be reimbursed for expenses paid on behalf of other persons, except in the case of co-travelers who are sharing a room. Exceptions to this rule, such as supervised group trips, **must** be approved in advance. If you are requesting a Group Travel Exception, please reach out to your Grant Analyst to discuss the logistics and obtain the SPF Director's Approval.

All other guidelines set forth in Humboldt State University's travel policy will be followed.

### DEFINITIONS

Not applicable.



**ROLES AND RESPONSIBILITIES**

It is the responsibility of all HSU SPF employees to familiarize themselves and follow the policy and procedures relating to award funded travel. Grant Analysts will assist PIs and HSU SPF employees as needed to ensure compliance.

**RELATED DOCUMENTS**

CSU and HSU Travel Policies

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Travel Expenses

## Trust Accounts Policy

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**Issued: May 2003**

**Updated: June 2018**

### **BACKGROUND**

As an auxiliary organization of Humboldt State University (HSU), Humboldt State University Sponsored Programs Foundation (HSU SPF) seeks to comply with various Federal and state regulations, including CSU Board of Trustees policy, Title V, and HSU policies. The sources of funds deposited to these accounts are primarily indirect revenue redistributions and residual balance transfers, but may also include fees for services and sale of products or goods (i.e. approved workshops, seminars and conferences not offered for credit). An administrative handling fee comparable to fees charged by HSU may be charged on these accounts. This administrative fee excludes deposits to savings accounts and transfers between HSU SPF accounts.

### **PURPOSE**

This policy provides the criteria and framework by which the HSU SPF holds funds for university purposes and to assure that expenditures are used for purposes supportive of HSU's mission, via trust accounts.

### **DEFINITIONS**

Not applicable.

### **ROLES AND RESPONSIBILITIES**

The Vice Presidents of HSU have the primary responsibility for approval and use of trust accounts in their respective areas.

The President has review and approval authority on new accounts that do not fall directly under one of the Vice Presidents. HSU SPF will not accept funds or manage accounts that would jeopardize its tax-exempt status, or expose it to expenses for which no source of funds has been readily identified. New university programs or programs involving a substantial or unique obligation of HSU SPF, shall be submitted to the University President for approval as to its acceptability to the overall mission of the University and in conformance with CSU Trustee regulations and then presented to HSU SPF for approval.

A Trust Agreement **must** be completed and submitted for review and approval to HSU SPF. The Executive Director of HSU SPF will review, and as appropriate, approve all accounts on behalf of HSU SPF. As part of this review, HSU SPF will work with the University to ensure that the source of funds deposited is clearly defined.

It will be the responsibility of the authorized signer to notify the HSU SPF of any changes to the terms of agreement. HSU SPF will review trust accounts on a regular basis and will report to the HSU SPF Board of Directors any trust accounts that fall into an over-draft condition. The Vice President that has oversight responsibility for the campus program will assume responsibility for any over-draft.

All trust accounts shall have a beginning and ending date established. The maximum term for an account is three years. A request to renew the account may be submitted prior to the end of the normal three-year term. If there is no activity for more than one year, the account signatory and responsible campus officer will be notified and given the option to close the trust.

It will be the responsibility of the authorized signer to notify the HSU SPF of any changes to the terms of agreement.

HSU SPF will review trust accounts on a regular basis and will report to the HSU SPF Board of Directors any trust accounts that fall into an over-draft condition. The Vice President that has oversight responsibility for the campus program will assume responsibility for any over-draft. All trust over-drafts **must** be approved, in advance and in writing by HSU SPF. Overdrafts are considered loans and will be treated accordingly, with terms of the loan, including payment terms and interest rates documented and presented to the appropriate committee with final approval by the HSU SPF Board of Directors.

Laws and regulations governing the not-for-profit and tax-exempt status of HSU SPF prohibit self-dealing practices. Consequently, HSU SPF **must** have in place internal control procedures that preclude even inadvertent events that may jeopardize its status.

All requests by authorized signers for self-reimbursement, including payroll-related requests, will have to be signed by their academic or programmatic supervisor.

### **RELATED DOCUMENTS**

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Trusts

## University Policies Related to HSU SPF

### Formation of Centers/Institutes

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#### POLICY BACKGROUND EXECUTIVE MEMORANDUM

June 2011 P11-04

Supersedes UML 98-01

The following policy and procedure provide guidelines for the recognition and chartering of Centers/Institutes. Institutes are to be distinguished from Centers, which identify a physical place and/or location of an indicated activity (e.g., Multicultural Center, Children's Center, etc.). All Centers/Institutes created will complement and support the mission of the University.

#### Charter

All Centers/Institutes will have a brief written charter. Included in the charter are: (1) its purpose; (2) the composition of its governing board; (3) the regulations of the Center/Institute; and (4) its relationship to the University and to the administrative structure. Unless otherwise specified, establishment of a Center/Institute shall not commit the University to specific activities that the Center/Institute may pursue. It shall not involve or imply the expenditure or commitment of the budgetary or space resources of the University unless otherwise specified. Centers/Institutes are normally expected to be self-funded.

Activities of the chartered Centers/Institutes are subject to relevant policies of the University and **must** be coordinated with activities of other affected offices. Centers/Institutes shall be established on the basis of the procedure outlined below.

#### Procedure

A Center/Institute of the University **must** have the support of a college dean or appropriate administrator in the form of a memorandum. The recommending authority shall be responsible for overseeing the activities of the Center/Institute and for ensuring its compliance with relevant policies and procedures of the University. To establish a new Center/Institute, submit a Centers/Institutes Info Sheet with an attached charter and recommendation memo to the Office of Research & Sponsored Programs in SBS 427. Final approval by the Dean for Research and Sponsored Programs and the Vice President for Academic Affairs (or designee) will formally establish the new Center/Institute.

A Center/Institute shall be established and approved on the basis of a charter that includes:

- (1) The name of the Center/Institute (the word *center* or *institute* **must** be included in the name) and describes its general purpose or activity, such as the *Humboldt Earthquake Education Center*;
- (2) The purpose of the Center/Institute and how its activities and contributions support the research and educational mission of the University;
- (3) The self-regulating structure of the Center/Institute, including qualifications for membership and the means of self-regulation (i.e., through responsible individuals, boards, or committees);



- (4) The relationship of the Center/Institute to the administrative structure of the University and the nature and extent of any University commitment to the support of the activities of the Center/Institute; and
- (5) The name(s) of the lead person(s) of the Center/Institute, one of whom **must** be a tenure-track employee, a permanent employee, or a Management Personnel Plan (MPP) employee of the University.

The approved term of a Center/Institute typically shall be five years, at which time recognition shall be withdrawn unless renewed by the approving authority. Approval for renewal requires that the Center/Institute submit the Renewal Request Form that includes a summary of the activities of the Center/Institute during the previous five-year period. This summary will list participants, institutional and externally funded grants and contracts awarded to the Center/Institute, and any publications or creative projects.

## Source and Use of Public Relations Funds Policy

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**Issued: July 2013**  
**Updated: 7/19/2013**

### **PURPOSE**

To provide policy guidance on the accumulation and use of funds by the HSU Sponsored Programs Foundation (HSU SPF) for public relations purposes.

### **POLICY**

#### **Solicitation and Accumulation of Public Relations Funds**

HSU SPF does not solicit public relations funds and does not annually budget for funds to be available for public relations purposes.

#### **Source of Public Relations Funds**

Funds may be derived from various sources including corporate auxiliary revenues, donations, or the proceeds from the sale of non-cash gifts made to HSU SPF. Expenditures from Discretionary or Restricted Funds **must** clearly advance the objectives of HSU SPF and be consistent with applicable procurement and accounting practices. In general, expenditures **must** be appropriate for campus authorized research, scholarship, and creative activities. All expenditures from a Restricted Fund **must** be clearly consistent with the restricted purpose.

#### **Procedures**

The source of funds may be any Discretionary or Restricted Fund. Pursuant to the research foundation's purchasing policies and procedures, the request shall be accompanied by appropriate supporting documentation, with dates, purpose and individuals or groups involved, location, and amounts clearly stated, and any other requirements.

#### **Policy Filing**

HSU SPF shall file a copy of this Policy with the Chancellor's Office, per the requirements of Title 5 California Code Regulations. §42502(i).

**Humboldt State University  
Sponsored Programs Foundation  
Resolution #10**

**HSU SPF Board of Directors' Policies**

HSU SPF 2011-BOD 011  
**Revision # 1 – September 30, 2013**

**Resolution To Establish Reserve Policy**

It is a goal of HSU Sponsored Programs Foundation to maintain adequate reserves and working capital and promote the Foundation's role in assisting the University in meeting both its current and long-range goals. California State University Board of Trustee guidelines state that auxiliary organizations shall evaluate the need for reserves in the following areas:

- Current Operation/Working Capital
- Capital replacement
- Contingent Liability Reserve
- Planned future operations (including future new business requirements which have been recognized by the campus and the auxiliary organization as appropriate and within the educational mission of the campus).

Having established a reserve policy, the Foundation's Board of Directors have the responsibility for reviewing the reserves and their funding levels on an annual basis and to set aside a portion of net assets to fund reserves. Net assets are defined as fund assets minus fund liabilities. It represents the total amount of net income (excess revenues over expenses) that has been accumulating from year to year since the fund began operating.

The HSU Sponsored Programs Foundation receives, as its main source of revenue, indirect cost recovery from administering sponsored programs (grants and contracts). Other sources of revenue include; indirect cost recovery from administering campus programs and investment revenue. These funds are used to support expenses incurred by the General Operations fund.

The funding of the Foundation's General Operations fund is the first priority for the use of indirect cost recovery. The funding of indirect cost allocations will be the second priority. The sources and uses of these funds are reflected on the financial statements as Unrestricted – General Fund. Reserve categories will be established and recognized on the financial statements as Unrestricted Net Assets – General Fund.

This Reserve Policy will be reviewed at least annually to ensure its consistency with the Foundation's objectives of growth, income and safety, and any changes in applicable laws and external financial trends. Any proposed amendments or variation to this policy will require a majority approval by the HSU Sponsored Programs Foundation Board of Directors.

Reserve categories will be established to provide for sufficient levels of working capital (current assets minus current liabilities) and to maintain current operating expenditures for at least sixty days (based on a three-year trailing average) for all areas of operations. The goal for reserve categories A, B and C shall



be a cumulative amount of four million dollars (\$4,000,000). This is an increase of \$2,000,000 to the existing reserve goal and the revised \$4,000,000 reserve goal will be built up evenly over a 48 month period beginning July 1, 2011. When the goal of four million dollars has been achieved for categories A, B and C allocations will begin for category D.

Reserve levels will be subject to annual review by the Foundation's Board of Directors. The reserve categories will be adjusted annually to meet the required amount. Allocations will be made until the level of funding is attained according to the stated reserve levels. Authority for expenditures from reserve categories will be with the Foundation's Board of Directors upon the recommendation of the Finance Committee. Any change in the stated goals of the reserve categories will require the same procedures. In any year in which there might be an operating loss, the loss shall be distributed, pro rata, to all reserve accounts after taking into consideration the components of that loss that need to be allocated to specific reserve categories.

**A. CURRENT OPERATION/WORKING CAPITAL RESERVE**

This category will be used to:

1. Cover all normal expenditures incurred by all areas of operation (all funds that are administered by the Foundation).
2. Maintain sufficient working capital (current assets minus current liabilities) for all funds administered by the Foundation.
3. Cover any agency or audit disallowances resulting from revenue received or expenditure incurred for all areas of operations of the Foundation (all funds that are administered by the Foundation).
4. Cover any specific expenditures resulting in unexpected cash outlays incurred by all areas of operations (all funds that are administered by the Foundation), subject to the approval of the Board of Directors.

**B. CAPITAL REPLACEMENT RESERVE**

This category will be used to provide for the replacement of fixed assets as needed. As deemed necessary and in accordance with the annual budgeting process, Management will prepare a plan for replacing capital items, accompanied by a capital expenditure budget, that enumerates the funding needed to meet the plan. All plans will be subject to approval by the Board of Directors. Funding will be adjusted as needed on an annual basis.

**C. CONTINGENT LIABILITY RESERVE**

This category will be used to provide any financial requirements, beyond and outside of insurance coverage that may arise from legal claims.

**D. PLANNED FUTURE OPERATIONS**

This category will be used to provide for business requirements for planned future operations. As necessary, management will prepare a plan that enumerates the funding needed to meet the plan. All plans will be subject to approval by the Board of Directors. Funding will be adjusted if needed on an annual basis.

**Humboldt State University  
Sponsored Programs Foundation  
Resolution #11**

**Board of Directors**

HSU SPF 2011-BOD 012

**Resolution To Establish Indirect Rate Policy**

The Sponsored Programs Foundation can exist only if it can receive enough Indirect Cost revenue to support its operations and maintain a reserve balance to pay for research expenses in advance of funder reimbursement. Indirect costs are those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project. The federal government uses “Facilities and Administration (F&A)”, while other funding entities use “overhead” or “administration” or “indirect cost rate” as a synonym for indirect cost.

Humboldt State University Sponsored Programs Foundation (HSU SPF) receives an approved indirect rate from the cognizant Federal Agency that is based on an audit of actual expenditures and is recognized by all federal agencies. The current approved rate is:

- 47.5% for all on campus programs
- 26% for all off campus programs

Different funding agencies may have indirect cost rates other than the federally negotiated rates. It is the policy of the HSU SPF that the maximum indirect rate (as defined in writing by the funding agency) should be used on all proposals submitted to the Sponsored Programs Foundation.

In some cases the funding agency has a published policy that limits the indirect cost to a percentage below the HSU SPF Federal maximum. If so, please indicate this published policy on the internal proposal routing form and provide written documentation (usually a copy of the funding source’s written policies), and use the maximum published rate allowed rate by this funder.

If the Principal Investigator is intending to use less than the funder published maximum allowed rate, then they **must** contact the HSU SPF office to explain why and get advance approval prior to developing the budget.

If the Principal Investigator is intending to use a published rate of less than 15%, then HSU SPF may require that a portion of the indirect be made up by the sponsoring HSU entity (i.e. such as the Department/Unit, College, Division, etc.). Any such agreement will be made between the Director of Sponsored Programs and the head of the sponsoring entity. The HSU SPF office reserves the right to refuse to submit any proposal that falls below the approved indirect rates.

**Humboldt State University  
Sponsored Programs Foundation  
Resolution #12**

**Board of Directors**

HSU SPF 2011-BOD 013  
**Revision # 1 – March 8, 2016**

**Resolution To Establish HSU SPF Indirect Revenue Distribution Policy**

The Humboldt State University Sponsored Programs Foundation (HSU SPF) receives revenue by including an indirect rate percent on each proposal that is submitted through this office. This is the main source of revenue that is received through HSU SPF and is to be used in the following manner in the priority order listed:

- 1) Operating Expenses of HSU SPF
- 2) Maintain Cash Reserve as approved by Board of Directors
- 3) Budgeted University Use Funds
- 4) Distribute any remaining revenue back to the University SPF trusts. The amount of revenue to be distributed is to be approved by the SPF Board of Directors.

After the end of each fiscal year has been closed out an analysis will be done to determine the amount of remaining indirect revenue to be distributed. The analysis will be as follows:

Once items one and two above have been achieved, then the IDC revenue will be distributed as follows:

- First, 5% will be given to HSU President's Trust
- Second, of the remaining balance; 15% will be given to the Dean of Research office
- Third, of the remaining balance it will be distributed as follows
  - The base will be all qualifying grants and the amount of spending processed by those grants in the fiscal year. A qualifying grant is any grant/contract that had an effective indirect rate of at least 15%. Effective indirect rate is defined as total indirect budget divided by total direct budgeted expenses.
  - Once the base has been determined for that fiscal year, then the distribution will be as follows
    - 50% to the College that the respective grant was under
    - 20% to the Department that the respective grant was under (in the event a grant was affiliated with an Institute/Center, then this will be evenly divided between Department and Institute/Center).
    - 30% to the PI's trust fund

Note that these percentages will be applied to a prorated value of the indirect dollars earned for the fiscal year.

All distributions of IDC revenue remain the property of HSU SPF (not the individual person) and are to be managed by the respective groups to facilitate additional research opportunities within their areas. A brief annual update of how the funds were spent will be expected from the Office, the Colleges, and Dean of Research.