

Middlebury Policy on Post Award Management of Sponsored Awards

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Responsible Offices: Post Award, Office of Grants & Sponsored Programs (OGSP)

Guiding Regulations:

- [2 CFR Part 200](#) (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) - Primarily governs federal grants and cooperative agreements.
- [Federal Acquisition Regulation \(FAR\)](#) - Primarily governs federal contracts for the acquisition of goods and services.
- Award-specific regulations as provided by formal agreement.

Internal Resources:

- [*Middlebury Post Award Grant Administration website*](#)
- [*Middlebury Office of Grants and Sponsored Programs website*](#)
- [*GMHEC Oracle Trainings and Instruction*](#)
- *T&E Guidelines – Faculty*
- *T&E Guidelines – Staff*
- *T&E Form*
- *Grant Modification Form*

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1. Introduction

1.1. Mission and Purpose

This policy establishes the official framework for the administration and management of externally funded sponsored projects awarded to the President and Fellows of Middlebury College ("Middlebury") following receipt of an award notification. The mission of this policy is to ensure responsible stewardship of sponsor funds, promote compliance with sponsor terms and conditions, Middlebury policies, and applicable federal regulations, facilitate the successful execution of project objectives, and uphold the integrity of Middlebury's research and programmatic activities. *Applicable federal regulations include primarily the Uniform Guidance (2 CFR Part 200) for federal grants and cooperative agreements, and the Federal Acquisition Regulation (FAR) for federal contracts.*

1.2. Applicability

This policy applies to all faculty, staff, students, and administrators of Middlebury College and Middlebury Institute of International Studies involved in managing, executing, or reporting on externally funded sponsored projects. It covers all sponsored projects awarded to Middlebury, regardless of the funding source (e.g., federal, state, private foundation, foreign government, institutional), unless explicitly exempted by the sponsor's written policy or the award terms and conditions, as approved by Post Award and the Office of Grants & Sponsored Programs (OGSP).

1.3. Definitions

Key definitions are based on common usage and relevant federal regulations.

Allowable Cost: A cost that is necessary, reasonable, allocable, treated consistently, and conforms to the limitations set forth in applicable regulations, sponsor terms and conditions, and Middlebury policy. *See 2 CFR §200.403-405 for federal grants and cooperative agreements; FAR Part 31 for federal contracts.*

Allocable Cost: A cost is allocable to a particular sponsored project or other cost objective (or group of sponsored projects/cost objectives) if the goods or services involved are chargeable or assignable to that sponsored project or cost objective in accordance with relative benefits received. *See 2 CFR §200.405 for federal grants and cooperative agreements; FAR 31.201-4 for federal contracts.*

Authorized Organization Representative (AOR): A designated individual who is vested with the formal authority to legally bind the institution to the terms and conditions of an award/sponsored project.

Award/Sponsored Project: A financial assistance mechanism (e.g., grant, cooperative agreement) or a procurement mechanism (contract) that provides support or stimulation to accomplish a specific purpose or project and/or acquire goods/services. Includes sponsored projects from non-federal sponsors.

Budget: A quantitative detailed spending plan for the award as approved by the sponsor agency.

Budget Administrator: A designated individual responsible for the day-to-day fiscal and administrative management of a specific award/sponsored project. The award Principal Investigator (PI) or Project Director (PD) typically serves this role.

Closeout: The process by which the sponsor determines that all applicable administrative actions and all required work of the sponsored project have been completed. *See 2 CFR §200.344 for federal grants and cooperative agreements; relevant FAR clauses for federal contracts.*

Contract: A legal instrument by which an entity purchases property or services needed to carry out a project or program. It is generally used when the principal purpose is the acquisition of property or services for the direct benefit or use of the sponsor. *Federal contracts are governed primarily by the FAR. See also 2 CFR §200.1; FAR Part 2.*

Cooperative Agreement: A legal instrument of financial assistance used when substantial involvement is expected between the sponsor and the recipient entity when carrying out the activity contemplated in the sponsored project. *Federal cooperative agreements are governed primarily by 2 CFR Part 200.*

Cost Sharing / Matching: The portion of project costs not paid by sponsor funds, unless otherwise authorized by statute and required as a component of the overall costs of the sponsored project. *For federal awards, cost sharing must meet criteria in 2 CFR §200.306.*

Direct Costs: Costs that can be identified specifically with a particular final cost objective, such as a sponsored project or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. *See 2 CFR §200.413 for federal grants and cooperative agreements; FAR 31.202 for federal contracts.*

Equipment: Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by Middlebury for financial statement purposes, or \$10,000. Middlebury College defines equipment consistent with

this threshold. *Management and disposition of equipment under federal contracts may be subject to specific FAR clauses.*

Effort Reporting: The process to certify the effort (quantity/percentage of time) that employees devote to specific sponsored projects. *This is mandated by the federal government for grants and cooperative agreements (see 2 CFR §200.430). Federal contracts may have different labor charging and documentation requirements.*

Facilities and Administrative (F&A) Costs / Indirect Costs: Costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. F&A / Indirect Cost rates are a) calculated as a part of Middlebury's Negotiated Indirect Cost Rate Agreement (NICRA) for use in federal budgets, or b) utilized per sponsor guidelines. *See 2 CFR §200.414 for federal grants and cooperative agreements; FAR 31.203 for federal contracts.*

Federal Acquisition Regulation (FAR): The primary regulation for use by all U.S. executive agencies in their acquisition of supplies and services with appropriated funds. Applies to federal contracts and subcontracts. *Codified in Title 48 of the Code of Federal Regulations (CFR).*

Fringe Benefits: Employee benefits paid by the employer (e.g., health insurance, retirement contributions, FICA). These are charged to sponsored projects in direct proportion to salary and wages costs via federally negotiated rates included in the NICRA. *See 2 CFR §200.431 for federal grants and cooperative agreements; FAR 31.205-6 for federal contracts.*

Gift: A voluntary, non-reciprocal transfer of funds or property from a donor with philanthropic intent. Distinguishable from a grant or sponsored project by the absence of contractual requirements or expectations of a "quid pro quo" (this for that) arrangement. Not governable by this policy. *Refer to section 2.1.*

Grant Agreement: A legal instrument of financial assistance used when substantial involvement is not expected between the sponsor and the recipient entity when carrying out the activity contemplated in the sponsored project. *Federal grants are governed primarily by 2 CFR Part 200.*

Institutional Base Salary (IBS): The annual compensation paid by Middlebury for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS does not include bonuses, one-time payments, or incidental benefits.

Negotiated Indirect Cost Rate Agreement (NICRA): A document reflecting the F&A and Fringe Benefit rates negotiated between Middlebury and its cognizant federal agency.

Participant Support Costs: Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. These costs require specific sponsor approval and are typically excluded from the F&A base. *Typically associated with grants and cooperative agreements, see 2 CFR §200.456.*

Period of Performance: The time between an explicit start date and end date during which the recipient entity may incur new obligations to carry out the work authorized under the sponsored project. *See 2 CFR §200.309 for federal grants and cooperative agreements. Contract performance periods are defined in the specific contract terms.*

Principal Investigator (PI) / Project Director (PD): Refer to Section 1.3.

Prior Approval: Written approval from the sponsor required for specific actions or expenditures before they are undertaken or incurred. *Requirements differ between the Uniform Guidance (see 2 CFR §200.407) and FAR contracts.*

Reasonable Cost: A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost, regardless of the source of funds used. *See 2 CFR §200.404 for federal grants and cooperative agreements; FAR 31.201-3 for federal contracts.*

Sponsor: An external entity that provides financial assistance, such as a grant or cooperative agreement, or enters into a procurement contract with the institution to execute a specific scope of work. The relationship is a quid pro quo exchange and is not a gift. Examples include federal agencies, state and/or local governments, institutes of higher education, non-profit foundations, for-profit organizations, and foreign entities.

Stipend: A payment made to an individual under a fellowship or training grant in accordance with pre-established levels to help defray the individual's subsistence expenses during the training period. Not considered compensation for services rendered. *Primarily associated with grants.*

Subaward: An award provided by a pass-through entity (Middlebury or another entity) to a subrecipient (Middlebury or another entity) for the subrecipient to carry out a specific component of a sponsored project received by the pass-through entity. *Applies primarily to grants and cooperative agreements under 2 CFR §200.331. Procurement actions under prime contracts are typically subcontracts governed by FAR.*

Subrecipient: A non-federal entity that receives a subaward from a pass-through entity to carry out a specific component of a sponsored project (grant or cooperative agreement). *Entities receiving subcontracts under prime federal contracts are termed subcontractors.*

Uniform Guidance (UG): Title 2 of the Code of Federal Regulations, Part 200 (2 CFR Part 200), which streamlines and consolidates U.S. government requirements for receiving and using federal financial assistance awards (grants and cooperative agreements).

1.4. Hierarchy of Governing Policies

1. Specific terms and conditions of the award/sponsored project.
2. Applicable federal regulations (e.g., Uniform Guidance, FAR, Fly America Act).
3. General Middlebury College policies.
4. This Post Award Management policy.

Post Award should be consulted if policy conflicts are identified. In cases of conflicting requirements, the most restrictive policy shall apply.

1.5. Roles and Responsibilities

- **Principal Investigator (PI) / Project Director (PD):** The individual primarily responsible for the technical direction, programmatic execution, financial management, and overall compliance of the sponsored project. Responsibilities include:
 - Executing the project's scope of work.
 - Managing and administering project personnel.
 - Serving as the project budget administrator.
 - In conjunction with Post Award, authorizing and monitoring project expenditures for allowability, allocability, and reasonableness within the approved budget and period of performance, *according to the Uniform Guidance, FAR, or award-specific requirements, as applicable.*
 - In conjunction with Post Award, ensuring compliance with sponsor terms and conditions, Middlebury policies (including relevant sections of the Middlebury College Handbook), and regulatory requirements (including technical reporting, effort reporting, IRB/IACUC protocols).

- Coordinating with Post Award and OGSP on administrative and financial matters.
- Communicating with sponsor technical personnel and completing timely technical and programmatic reports.
- Assisting with award closeout.
- **Office of Grants & Sponsored Programs (OGSP):** The central office responsible for pre-award and certain post award administrative functions. Responsibilities relating to post award administration include:
 - Reviewing and negotiating award terms and conditions, in coordination with Post Award and Legal Counsel as needed.
 - Facilitating official award acceptance by an approved signatory or delegate.
 - Processing award modifications (e.g., no-cost extensions, prior approval requests).
 - Managing subaward issuance and non-financial monitoring aspects.
 - Coordinating non-financial reporting requirements.
 - *Providing guidance on sponsor regulations and policies, including the Uniform Guidance and FAR.*
- **Post Award:** The Finance unit responsible for financial administration and compliance for all sponsored projects. Responsibilities include:
 - Determining, in consultation with OGSP and Advancement/Foundation Relations, whether funding constitutes a gift or a sponsored project.
 - If a sponsored project, determining the award type (e.g., grant, cooperative agreement, or contract) based on the nature of the agreement and applicable regulations, and assigning a unique designation number and establishing separate accounts (funds/designations) in Middlebury's financial system.
 - In conjunction with the PI/PD, authorizing and monitoring project expenditures for allowability, allocability, and reasonableness within the approved budget and period of performance, *according to the Uniform Guidance, FAR, and/or award-specific requirements, as applicable.*

- In conjunction with the PI/PD, ensuring compliance with sponsor terms and conditions, Middlebury policies (including relevant sections of the Middlebury College Handbook), and regulatory requirements.
- Managing system-generated regular financial updates to PIs/PDs.
- Overseeing financial transactions, invoicing, cash management (drawdowns), and financial reporting to sponsors, *according to award terms, Uniform Guidance, and/or FAR requirements, as applicable.*
- Applying approved Fringe Benefit and Facilities & Administrative (F&A) rates.
- Providing guidance on cost principles and financial compliance.
- Managing the effort reporting system and process.
- Conducting financial monitoring of subrecipients.
- Negotiating Middlebury's Indirect Cost Rate Agreement (NICRA)
- Coordinating audits related to sponsored projects.
- Performing financial reconciliation and award closeout.
- **Department Chairs / Directors / Deans:** Responsible for oversight of PI/PD activities within their unit, ensuring PIs/PDs have adequate resources and support, and approving departmental commitments (e.g., cost-sharing, space).
- **Human Resources (HR):** Responsible for processes related to hiring, compensation, and employment policies for personnel funded by sponsored projects, ensuring compliance with Middlebury policies (as outlined in the Middlebury College Handbook) and applicable labor laws.

1.6. Sponsored Project Lifecycle Overview

An award/sponsored project is almost always the successful result of a specific proposal submitted to the sponsor by OGSP in conjunction with the project's PD/PI. A successful proposal must interpret and follow the financial and non-financial terms and conditions dictated by the sponsor and/or the funding opportunity before an award is made. The post award phase begins upon official notification of funding from the sponsor and encompasses the following key stages:

1. **Award Review and Acceptance:** OGSP reviews terms and conditions, negotiates if necessary, and recommends acceptance to the relevant signatory or AOR.

2. **Project Setup:** Post Award determines the funding type (gift versus sponsored project) and, if a sponsored project, the specific award instrument (e.g., grant, contract, cooperative agreement, subaward). Post Award then establishes a unique account in Middlebury's financial system, and communicates award details and requirements to the PI/PD, OGSP, and any other necessary administrators. *(Refer to Section 2.1).*
3. **Project Management:** The PI/PD executes the scope of work and manages personnel. In conjunction with Post Award, the PI/PD authorizes and monitors expenditures, ensuring compliance with the budget, sponsor rules, Middlebury policy, and applicable federal regulations during the Period of Performance. Regular financial review and reconciliation occur. *(Refer to Section 2.3; applicable regulations include the Uniform Guidance or FAR).*
4. **Monitoring and Reporting:** Ongoing oversight of programmatic progress and financial status is maintained. This includes submission of required technical/programmatic reports (PI/PD responsibility), financial reports, and payment requests (Post Award responsibility). *(Refer to Section 7.2).*
5. **Award Modifications:** Requests for changes (e.g., no-cost extensions, budget revisions, scope changes, contract modifications) requiring sponsor prior approval are processed via OGSP or Post Award, as appropriate. *(Refer to Section 2.2).*
6. **Closeout:** All project activities and administrative tasks are finalized upon project completion or termination. This includes submission of final reports, final financial reconciliation, and account closure. *This process is conducted according to Uniform Guidance or FAR requirements, and/or award-specific terms and conditions, as applicable. (Refer to Section 7.3).*

2. Award Acceptance and Management

2.1. Award Acceptance and Setup

Upon receipt of an award notice or contract document, OGSP reviews the terms and conditions. Any problematic terms are negotiated with the sponsor.

- **Gift vs. Sponsored Project Determination:** Post Award, in consultation with OGSP, Advancement, and other relevant offices, makes the final determination whether incoming funds constitute a gift or a sponsored project.
- **Award Type Determination & Setup:** If determined to be a sponsored project, Post Award determines the specific award instrument (e.g., grant, cooperative agreement,

or contract) based on the agreement's characteristics. Post Award then assigns a unique designation number based on the award instrument and establishes the corresponding account in Middlebury financial system (Oracle). *This determination considers source of funds, applicable regulations (e.g., Uniform Guidance for federal financial assistance, FAR for federal contracts).*

- Formal acceptance of a sponsored project must be made by an AOR or signing official, a process coordinated by OGSP. PIs/PDs are not authorized to formally accept sponsored projects or sign related agreements on behalf of Middlebury.
- Once the sponsored project is accepted and set up, Post Award notifies the PI/PD and relevant administrators, communicating key terms, conditions, and requirements.
- Post Award and/or OGSP may conduct a post award orientation meeting with the PI/PD and relevant staff for complex sponsored projects to review terms, responsibilities, and procedures.

2.2. Budget Management and Revisions

The PI/PD is responsible for managing project funds in accordance with the approved budget and sponsor regulations. Expenditures must be allowable, allocable, reasonable, and consistently treated. *Applicable federal guidelines must also be followed.*

PIs/PDs must regularly monitor expenditures against the budget using Middlebury financial systems and financial reports provided by Post Award. Monthly review is strongly recommended.

- **Cost Transfers:** Expenses must be charged correctly to the appropriate sponsored project account when incurred. Cost transfers to correct errors must be processed promptly, and be fully justified, documented, and approved. Transfers initiated solely to expend remaining funds or address overruns on unrelated projects are unallowable.
- **Budget Revisions:** Changes between budget categories may require sponsor prior approval. The need for prior approval depends on the sponsor's policies and the significance of the change. PIs/PDs must work with Post Award and OGSP to request necessary internal approvals (via the Grant Modification Form) and prior approvals from the sponsor *before* implementing such changes. *Relevant sponsor policies (e.g., 2 CFR §200.308 for certain federal awards or specific FAR clauses for contracts) and the significance of the change will determine this requirement.*

Sponsor Notification for Changes: Prior sponsor notification and/or approval is required for certain changes to an approved sponsored project. When in doubt, PD/PIs are encouraged to discuss proposed changes and the process for obtaining sponsor prior approval with OGSP and/or Post Award well in advance of the proposed change. These changes include, but are not limited to:

- **Change in Scope or Objectives:** Any change to the fundamental aims, purposes, or research direction of the project almost always requires prior sponsor approval. A budget revision is often a component of this if the change impacts resource allocation.
- **Change in Key Personnel:**
 - The disengagement from the project for more than three months, or a 25% reduction in time devoted to the project, by the approved project director or principal investigator (PI).
 - Substitution or addition of a new PI or other named key personnel.
- **Significant Budget Deviations:**
 - **Cumulative Line-Item Transfers:** Transferring amounts between direct cost budget categories that exceed a certain threshold of the total award budget (e.g., often 10% for many federal grants under expanded authorities, but some sponsors or specific awards might have stricter limits or require approval for any deviation).
 - **Restricted Categories:** Some budget categories are more restricted than others. For example, moving funds into or out of categories like equipment, foreign travel, or participant support costs often requires prior approval regardless of the amount. *For contracts, budget flexibility is usually much lower, and deviations often require formal contract modification negotiated with the Contracting Officer.*
 - **Adding New Budget Categories:** Introducing a new budget category that was not part of the originally approved budget (e.g., deciding to purchase a piece of equipment when none was budgeted, or adding a subaward).
 - **Transfer of Funds from Participant Support Costs:** Funds approved for participant support costs cannot be re-budgeted for use in other categories without prior sponsor approval. This is a strict rule.

- **Transferring Funds to Cover F&A/Indirect Costs (or vice-versa):** If the institution needs to direct charge costs normally considered F&A.
- **Purchase of Special Purpose Equipment Not in Original Budget:** Acquisition of items of special purpose equipment (costing \$10,000 or more per unit, or as defined by the sponsor) not specifically identified in the approved budget generally requires sponsor approval. *Acquisition of general-purpose equipment as a direct cost also typically requires prior approval, as it is usually considered an F&A cost.*
- **Subawarding or Subcontracting:** The transfer of substantively programmatic work to a third party (subawardee or subcontract) that was not included in the approved proposal and budget. This applies to a significant portion of the work, not routine purchases of goods or services.
- **Changes in Cost-Sharing or Matching:** If the institution proposes changing the amount or source of approved cost-sharing or matching funds.

2.3. Period of Performance

Expenditures are only allowable if incurred during the official period of performance specified in the award document. *See 2 CFR §200.309 for federal grants and cooperative agreements; contract periods are strictly defined in the contract document.*

- **Pre-Award Costs:** Costs incurred prior to the official start date may be allowable for certain sponsored projects only if explicitly permitted by sponsor policy and authorized by the sponsor and Post Award. *This may be permitted by sponsor policy (e.g., 90-day pre-award spending is often allowed on federal research grants under the Uniform Guidance) and must be authorized by the sponsor and Post Award. Pre-award costs are generally not allowable under contracts unless specifically authorized in the contract.* If a PI/PD determines that pre-award spending is crucial to the overall success of the project, a Risk Designation request may be submitted. The PI must submit a Grant Modification Form specifying an internal default account to cover potential expenses if the award is not finalized. Post Award and OGSP will review and, if appropriate, approve the request. If approved, the award may be used for spending, but all incurred expenses will be charged to the default account if the sponsored project is not ultimately awarded. Faculty salary is not allowed on Risk Designations.
- **No-Cost Extensions (NCEs):** If additional time (without additional funds) is needed to complete the original scope of work for a sponsored project, the PI/PD, through OGSP, must request an NCE *before* the project end date in accordance with the

sponsor's guidelines. Subsequent NCEs or extensions under other circumstances typically require sponsor prior approval. Extensions to contracts require formal contract modifications. *Many federal research awards allow a one-time grantee-approved NCE of up to 12 months, provided specific conditions are met and the sponsor is notified, in accordance with 2 CFR §200.308(e)(2).*

3. Cost Principles and Management

3.1. General Cost Principles

All costs charged to sponsored projects must meet the standards of allowability, allocability, reasonableness, and consistent treatment as defined in the applicable regulations and summarized below.

- **For Federal Grants and Cooperative Agreements:** Governed by 2 CFR Part 200, Subpart E – Cost Principles.
- **For Federal Contracts:** Governed by FAR Part 31 – Contract Cost Principles and Procedures.
- **For Non-Federal Sponsored Projects:** Governed by the specific terms and conditions of the award; if silent, principles similar to those in 2 CFR Part 200 are generally applied.

Key standards include:

- **Allowable:** The cost is permitted by applicable federal regulations, sponsor terms and conditions, and/or Middlebury policy; it is necessary and reasonable for the project; it is allocable to the project; it is treated consistently; and it is adequately documented. See 2 CFR §200.403 for federal grants and cooperative agreements; FAR 31.201-2 for federal contracts.
- **Allocable:** The cost benefits the specific sponsored project, can be distributed in reasonable proportion to the benefits received, and is necessary for the project's objectives. See 2 CFR §200.405 for federal grants and cooperative agreements; FAR 31.201-4 for federal contracts.
- **Reasonable:** The cost does not exceed that which a prudent person would incur under the circumstances prevailing at the time the decision was made to incur the cost. See 2 CFR §200.404 for federal grants and cooperative agreements; FAR 31.201-3 for federal contracts.

- **Consistent Treatment:** Costs must be treated consistently as either direct or F&A costs across the institution for similar purposes in like circumstances. Costs normally treated as F&A cannot be direct charged unless circumstances related to the project are clearly different from the norm and meet specific criteria. See *2 CFR §200.413(c) for federal grants and cooperative agreements; FAR 31.202, 31.203 for federal contracts.*
- **Documentation:** All costs must be supported by adequate documentation (e.g., invoices, receipts, effort reports, time records).

PIs/PDs are primarily responsible for ensuring costs charged to their sponsored projects meet these principles, consulting with Post Award and OGSP as needed.

3.2. Direct Cost Categories

(Examples of common direct costs; allowability depends on specific project needs, award type, sponsor rules, and applicable regulations.)

- **Salaries, Wages, and Fringe Benefits:** Compensation for personnel working directly on a sponsored project, proportional to the effort expended (for grants and cooperative agreements) or based on time charged (for contracts). Includes associated fringe benefits charged at Middlebury's NICRA rates unless restricted by sponsor terms. See *2 CFR §200.430, §200.431 for federal grants and cooperative agreements; FAR 31.205-6 for federal contracts. Refer also to Section 4 of this policy.*
- **Materials and Supplies:** Items consumed during the performance of the sponsored project. These must be allocable to the specific project; general office supplies are typically considered F&A costs. See *2 CFR §200.453 for federal grants and cooperative agreements; FAR 31.205-2 for federal contracts.*
- **Travel:** Costs associated with project-related travel. See Section 6 for detailed policy.
- **Equipment:** Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by Middlebury for financial statement purposes, or \$10,000. Title to equipment purchased under a sponsored project typically vests with Middlebury, but specific award terms may vary. Management, use, and disposition of equipment must comply with sponsor requirements and Middlebury policy. Prior approval is often required for equipment purchases not explicitly included in the approved budget. See *2 CFR §200.313 and §200.439 for federal grants and cooperative agreements; FAR Part 45 for federal contracts.*

- **Consultants/Professional Services:** Services rendered by individuals or firms who are not Middlebury employees and who routinely offer similar services to others. Agreements must be documented, and costs must be reasonable and directly benefit the sponsored project. Middlebury's procurement policies must be followed. *See 2 CFR §200.459 for federal grants and cooperative agreements; FAR Subpart 31.205-33 for federal contracts.*
- **Subawards/Subcontracts:** A written agreement between Middlebury and another entity entered into when a portion of the programmatic work and responsibility of a sponsored project is carried out by the other entity. OGSP handles the issuance and non-financial monitoring of subawards/subcontracts under sponsored projects. Post Award handles financial monitoring. *See 2 CFR §200.331-333 for subawards under federal grants and cooperative agreements; FAR Part 44 for subcontracts under federal contracts. Refer also to Section 5 of this policy.*
- **Participant Support Costs:** Costs such as stipends, travel allowances, and registration fees for participants or trainees (not employees) in connection with conferences or training projects. These costs require specific sponsor approval and are typically excluded from the F&A base. Re-budgeting from this category requires prior sponsor approval. *See 2 CFR §200.456 for federal grants and cooperative agreements.*
- **Facilities/Rental Expense:** Costs associated with renting or leasing buildings, off-site space, or land required for the performance of a sponsored project. Such costs are only allowable as a direct charge when institutional facilities are unavailable or inadequate to meet the specific programmatic needs of the project, and the cost is not duplicative of costs recovered through the F&A rate. *See 2 CFR §200.465 for federal grants and cooperative agreements; FAR 31.205-36 for federal contracts*
- **Other Direct Costs:** Other items directly allocable to the sponsored project, such as publication costs, communication costs specific to the project, or specialized software. General purpose items are typically F&A. *See 2 CFR §200.450 (Publication and printing costs), §200.425 (Conference costs), etc., for federal grants and cooperative agreements; relevant FAR sections for federal contracts.*

3.3 Fringe Benefits

Fringe benefits are allowable costs for employee compensation in addition to, and in direct proportion to, salaries and wages. Examples include Middlebury's contributions for health insurance, retirement plans, Social Security and Medicare taxes (FICA), and workers' compensation insurance.

Fringe benefits associated with direct salaries and wages are charged to sponsored projects through the application of Middlebury's federally negotiated fringe benefit rate(s) as specified in the NICRA. The rate in effect at the start of an award period is applied to the direct salaries and wages charged to that award for its entire duration. Specific award terms may dictate a different rate; however, reductions below the federally negotiated rate are only permitted when a sponsor has a documented, consistently applied policy of limiting such rates; and the unrecovered cost is covered by an alternate, non-sponsored funding source. *See 2 CFR §200.431 for federal grants and cooperative agreements; FAR 31.205-6 for federal contracts.*

3.4. Facilities and Administrative (F&A) Costs / Indirect Costs

3.4.1. F&A / Indirect Cost Principles

F&A costs are incurred for common or joint objectives benefiting many projects and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. Examples include utilities, general administrative salaries, and depreciation of buildings and shared equipment.

F&A costs are charged to sponsored projects through the application of Middlebury's federally negotiated F&A rate(s) as specified in the NICRA. The rate is applied to a cost base and is typically charged monthly. Specific award terms may dictate a different F&A rate or cost base. *See 2 CFR §200.414 and Appendix III to Part 200 for federal grants and cooperative agreements; FAR 31.203 for federal contracts.*

3.4.2. Waivers & Reductions

PIs/PDs should not propose F&A rates lower than Middlebury's negotiated rates unless required by published sponsor policy. Waivers are generally only permitted if:

- The sponsor has a formal, consistently applied policy limiting F&A recovery and/or specifying a different calculation methodology than identified in Middlebury's current NICRA (e.g., Total Direct Costs, Modified Total Direct Costs, Salaries, Wages, and Benefits, etc.); or
- An exception is granted by Post Award or OGSP prior to formal acceptance of the award/sponsored project.

3.5. Cost Sharing

Cost sharing represents the portion of total project costs not borne by the sponsor. It includes mandatory cost sharing (required by the sponsor as a condition of the award) and voluntary committed cost sharing (quantified in the proposal but not required by the

sponsor). Voluntary uncommitted cost sharing (effort or resources provided but not quantified in the proposal or award) is not typically tracked or reported.

- **Allowability:** Cost-shared contributions must meet the same criteria as allowable direct costs. *See 2 CFR §200.306 for federal awards.*
- **Documentation:** All cost sharing must be documented from allowable sources and verifiable from Middlebury records. This includes faculty effort, equipment, supplies, or other direct costs.
- **Responsibility:** The PI/PD is responsible for ensuring that cost-sharing commitments are met and documented. Post Award tracks and reports cost sharing to sponsors as required.
- Unrecovered fringe benefits and/or F&A costs may be used as components of cost sharing only with prior sponsor approval.

3.6. Unallowable Costs

Certain costs are unallowable as direct charges or F&A costs on sponsored projects. PIs/PDs and administrators must ensure that unallowable costs are not charged to sponsored projects. Examples of typically unallowable costs include, but are not limited to: alcoholic beverages, alumni activities, entertainment costs, lobbying, fines and penalties, and goods or services for personal use. *A comprehensive list of selected items of cost is found in 2 CFR Part 200, Subpart E for federal grants and cooperative agreements, and FAR Part 31 for federal contracts.*

If an unallowable cost is inadvertently charged to a sponsored project, it must be removed via a cost transfer to an unrestricted funding source as soon as it is identified.

4. Personnel and Effort Management

Refer to the “T&E Guidelines – Faculty” and “T&E Guidelines – Staff” documents for detailed information.

4.1. Compensation for Personnel Services

Compensation for salaries and wages charged to sponsored projects must be based on documented payrolls approved in accordance with Middlebury policy. Charges for work performed on sponsored projects by faculty, staff, and students during the academic year or summer must be consistent with the individual's institutional base salary (IBS) and the effort devoted to the project. *See 2 CFR §200.430 for federal grants and cooperative agreements; FAR 31.205-6 for federal contracts.*

- **Academic Year (Sabbatical) Salary and Course Release:** Faculty compensation during the academic year may be charged to a sponsored project if a) it is consistent with their IBS rate and effort provided, and approved by Post Award and Academic Affairs; and b) the individual does not exceed 1.0 FTE combined for all effort-based positions during any single academic year. Exceptions to these qualifications must be approved by Post Award and Academic Affairs. A T&E form must be submitted to Post Award to formally document and request Academic Year salary or a course release tied to a sponsored project.
- **Summer Salary:** Faculty on appointments of fewer than 12 months may receive compensation for summer effort on sponsored projects, calculated at their monthly IBS rate from the previous fiscal year and subject to sponsor limitations. Total combined effort-based compensation across all institutional appointments (academic, administrative, and summer salary) may not exceed 12 months of paid effort in any fiscal year. Eligible faculty may request up to two months of summer salary, or up to three months with prior approval from Academic Affairs, provided that the total institutional compensation does not exceed the 12-month fiscal year maximum. A T&E form must be submitted to Post Award to formally request summer salary.
- **Extra Compensation:** Compensation above IBS for work on a sponsored project is generally unallowable unless specifically provided for in the award and approved by Post Award. *See Section 4.3.*

4.2. Effort Reporting

Middlebury maintains a system for documenting and certifying the effort of all exempt employees whose salaries are charged directly to a) federally sponsored projects, or who have committed effort as part of a cost-sharing arrangement; and b) non-federally sponsored projects with an effort certification requirement. This process, known as effort reporting, confirms that salary charges to sponsored projects are reasonable in relation to the work performed and that cost-sharing commitments have been met.

- **Process:** Post Award oversees effort reporting. Effort reports are generated and certified periodically (e.g., semi-annually, annually, or at the end of each academic term). *Refer to the “T&E Guidelines” documents for faculty and staff for details.*
- **Certification:** Effort reports must be certified by the exempt employee or by a responsible official with suitable means of verification that the work was performed. PIs/PDs are responsible for ensuring the accuracy of effort reports for themselves and their project staff.

- **Timeliness:** Timely and accurate certification of effort is critical for compliance.
- *Effort reporting requirements are primarily derived from 2 CFR §200.430 for federal grants and cooperative agreements. Federal contracts may have different requirements for labor cost documentation and timekeeping, often specified in the contract terms.*

4.3. Stipends vs. Salary

The distinction between salary and a stipend is based on the nature of the payment and the role of the recipient, not its label in a proposal budget. It is critical to classify these payments correctly to ensure compliance with federal regulations and Middlebury policy.

- **Salary** is a payment for services rendered. It constitutes compensation for an employee who is performing work or devoting a specific level of documented effort to a sponsored project. Salary payments create an employer-employee relationship, may be subject to effort reporting (see Section 4.2), and incur applicable fringe benefits and indirect costs.
- A **Stipend** is a payment made to an individual to help defray their costs while they participate in a training or learning experience related to a sponsored project. Stipends are not compensation for services. Recipients of stipends do not perform work for the benefit of the project and do not have an employer-employee relationship with Middlebury for that activity. Stipend amounts must be reasonable, as determined by Middlebury.

Post Award Determination

Post Award is responsible for ensuring sponsored award payments are classified correctly. Regardless of how a payment is described in a proposal budget, if Post Award determines that a payment proposed as a stipend is, in fact, compensation for services rendered by an employee, the payment will be reclassified and processed as salary. Such payments must comply with all applicable regulations and Middlebury policies for compensation, including the requirements outlined in Section 4.1. *Refer to 2 CFR §200.430(i)(4) for regulations on compensation for personal services.*

5. Procurement and Subawards

5.1. Procurement Standards

When purchasing goods or services for a sponsored project, Middlebury must follow its established procurement policies and procedures, which must also comply with applicable

federal, state, and local regulations, as well as sponsor-specific terms. For federally funded sponsored projects, procurement standards aim to ensure fair and open competition and responsible use of funds.

- **Federal Grants and Cooperative Agreements:** *Procurement standards are detailed in 2 CFR §200.317-327. These include requirements for competition, methods of procurement, contract provisions, and oversight.*
- **Federal Contracts:** *Procurement under federal prime contracts (i.e., acquiring goods/services for Middlebury's own use in performing the contract) must comply with FAR Part 44 if Middlebury is subcontracting, or other relevant FAR parts for direct purchases. Middlebury's purchasing system may be subject to review and approval by the government (Contractor Purchasing System Review - CPSR).*
- **General Requirements:**
 - Avoid acquisition of unnecessary or duplicative items.
 - All procurement transactions must be conducted with full and open competition to the maximum extent practicable. An exception may be made for highly-specialized purchases or when a single-source or preferred vendor is necessary.
 - Maintain records sufficient to detail the history of procurement.
 - Pls/PDs should consult with Middlebury's Science Technical Support Services for guidance on procurement requirements, especially for high-value purchases or those requiring competitive bidding.

5.2. Subaward Management

A subaward is issued when a portion of the programmatic work of a sponsored project is transferred to another organization (the subrecipient). Middlebury, as the pass-through entity, remains responsible for the overall management of the sponsored project, including monitoring the subrecipient's programmatic and financial performance.

- **Determination of Subrecipient vs. Contractor:** A critical initial step is to determine whether a third party is a subrecipient (carrying out programmatic work) or a contractor (providing goods or services). This determination affects the type of agreement issued and the applicable compliance requirements. *Guidance for this determination is found in 2 CFR §200.331 for federal grants and cooperative agreements.*
- **Subaward Issuance (Grants and Cooperative Agreements):**

- OGSP is responsible for preparing, negotiating, and issuing subaward agreements under prime grants and cooperative agreements. This includes incorporating appropriate flow-down provisions from the prime award and federal regulations.
- OGSP collects a completed subrecipient commitment form and conducts a risk assessment prior to issuing the subaward.
- The PI must approve the draft subaward before it is issued to the subawardee, and may request additional reporting terms or other conditions, as needed, to appropriately monitor the work of the subawardee.
- **Subcontract Issuance (Contracts):**
 - For prime contracts, agreements with other organizations to perform a portion of the work are typically termed subcontracts. These are subject to FAR requirements, and specific clauses from the prime contract must be flowed down. OGSP and/or Post Award may be involved in issuing subcontracts.
- **Monitoring:**
 - **PI/PD Responsibility:** The PI/PD is responsible for monitoring the subrecipient's technical and non-financial progress, reviewing invoices for programmatic appropriateness, and maintaining regular contact.
 - **Post Award Responsibility:** Post Award conducts regular financial monitoring, including reviewing invoices for financial compliance, ensuring adherence to audit requirements, and managing payments to subrecipients. Annually, Post Award oversees an assessment of each subrecipient.
- *Requirements for subaward management under federal grants and cooperative agreements are detailed in 2 CFR §200.331-333. Requirements for subcontracts under federal prime contracts are governed by FAR Part 44 and specific prime contract clauses.*

6. Travel on Sponsored Projects

6.1. Foundational Principles for Sponsored Project Travel

This section governs all travel expenses funded by sponsored projects administered by Middlebury. All travel costs charged to a sponsored project must strictly adhere to the following principles:

- **Necessity:** Travel must be indispensable for the performance of the sponsored project's approved scope of work.
- **Reasonableness:** Costs incurred must be consistent with what a prudent person would expend in the conduct of competitive business.
- **Allocability:** Expenses must be directly and proportionally attributable to the specific sponsored project benefiting from the travel.
- **Consistency:** Travel expenditures must conform to Middlebury policies, sponsor-specific terms, and controlling federal regulations.
- **Fiscal Responsibility:** Travelers are obligated to exercise sound judgment and economy in the use of sponsor funds.

Refer to 2 CFR §200.475 for federal grants and cooperative agreements and FAR 31.205-46 for federal contracts for definitive federal guidance.

6.2. Transportation Expenses

Air and car travel are the most common forms of transportation related to sponsored projects. Other methods of transportation, such as by train, may be allowable in certain circumstances.

6.2.1. Air Travel

All air travel funded by federal sponsored projects must comply with the **Fly America Act**. This act mandates the use of U.S. flag air carriers or U.S. flag carrier code-share flights for all international air travel, irrespective of cost or convenience. Exceptions (e.g., specified Open Skies Agreements, documented non-availability) are rare and require explicit, advance justification and documented approval from Post Award prior to the commitment of funds. *Refer to 49 U.S.C. §40118 for the Fly America Act statute.*

- **Airfare Class:** Reimbursement is limited to the lowest available unrestricted economy class fare at the time of booking.
- **Reimbursement Requirements:** To receive reimbursement for airfare, the traveler or PI/PD must submit an itemized proof of purchase (e.g., e-ticket receipt) that clearly documents the passenger's name, the complete itinerary with dates of travel, and the total cost.
- **Premium Economy, Business, or First-Class Travel:** The use of premium economy, business, or first-class airfare is generally unallowable. Exceptions require formal consideration by Post Award on a case-by-case basis prior to booking and will only

be granted for documented medical necessity or a verifiable lack of reasonable alternatives to meet imperative project-related scheduling requirements, unless explicitly approved in writing by the sponsor.

6.2.2. Car Travel

Use of a privately owned vehicle (POV) is permissible when it is the most economical mode of transportation. Drivers must abide by the [Middlebury Driver's License Program](#).

- **Mileage Reimbursement:** Reimbursement will be calculated at the prevailing federal mileage rate set by the General Services Administration (GSA), which is all-inclusive of fuel and operational costs. Commuting mileage is not reimbursable.
- **Cost Comparison for Long-Distance Travel:** For long-distance travel, reimbursement may be limited to the documented cost of the lowest available round-trip coach class airfare.
- **Rental Vehicles:** Rental vehicles may be authorized if their use is more advantageous to the project. The vehicle class must be the most economical option appropriate for official business. Costs for standard insurance coverage (e.g., CDW/LDW) are generally allowable.

Refer to 2 CFR §200.475 and official GSA guidelines for POV travel.

6.3. Lodging and Meals & Incidental Expenses (M&IE)

- **Lodging:** Expenditures must be reasonable and substantiated by itemized receipts from standard, reasonably priced accommodations.
- **Meals and Incidental Expenses (M&IE):** Travelers must elect one of the following methods for the entirety of a single trip. Combining methods is prohibited. It is recommended that the selected method be aligned with the approved project budget and that travelers use the same method for all trips on a project.
 1. **Actual Itemized Receipts:** Reimbursement based on actual, reasonable costs supported by original, itemized receipts.
 2. **Federal Per Diem Rates:** Reimbursement based on the applicable M&IE per diem rate for the travel location (from the GSA for domestic travel or Department of State for foreign travel). If this method is chosen, a Middlebury P-Card may not be used for M&IE expenses. For the first and last days of travel, reimbursement is calculated at 75% of the applicable rate. M&IE per diem for any single trip lasting more than 30 consecutive days, including all personal

stops and travel to multiple destinations, is considered long-term per diem and will be considered at a reduced rate determined by Post Award.

6.4. Mandatory Documentation for Reimbursement

Complete, accurate, and compliant documentation in English is a prerequisite for reimbursement. Expense reports must be submitted promptly, generally within thirty (30) calendar days following travel completion. Reimbursement will only be processed after travel costs have been incurred. Required documentation for reimbursement by actual itemized receipts includes:

- **Dates and Destinations:** Precise enumeration of dates of service and locations.
- **Itemized Receipts:** Original, itemized receipts are mandatory for all expenditures (airfare, lodging, car rentals, etc.) and for meals if not claiming per diem. Credit card statements alone are insufficient.
- **Proof of Payment:** Verifiable evidence that the expense was personally paid by the traveler.

Handwritten receipts are acceptable if no other documentation is available at time of purchase. For lost or unavailable receipts, a lost receipt affidavit detailing all required information must be submitted to Post Award for review and approval, which will be considered on a case-by-case basis.

For M&IE per diem reimbursement, official documentation of the rate must be submitted with the expense report.

Travel Cancellations

If travel is cancelled prior to departure, all refunds must be credited back to the original funding source as soon as practicable. Airline or other vendor credits resulting from cancelled travel must be tracked and applied to allowable travel benefiting the same award whenever possible. If the award is no longer active or the credit cannot be used on the original project, the PI/PD must coordinate with Post Award to determine appropriate disposition. Documentation of the cancellation, refund, or credit must be retained with the expense record.

6.5. Middlebury and Sponsor Restrictions and Prior Approval

PIs/PDs are responsible for understanding and complying with all Middlebury and sponsor-specific travel restrictions and prior approval requirements. Consultation with Post Award is required in cases of uncertainty. Key areas requiring vigilance include, but are not excluded to:

- **Foreign Travel:** Many sponsors require prior approval for international air travel not compliant with the Fly America Act. Middlebury policy requires all foreign travel to be [registered in advance](#).
- **Travel by Non-Middlebury Personnel:** This typically requires explicit sponsor authorization.
- **Contract-Funded Travel:** Contracts frequently involve distinct approval protocols.

6.6. Generally Unallowable Travel-Related Costs

The costs itemized below are generally unallowable as direct charges to sponsored projects. Charging such items may lead to their disallowance and require reallocation to a non-sponsored funding source.

- Alcoholic Beverages.
- Entertainment, amusement, diversion, and social activities.
- Personal expenses (e.g., souvenirs, personal grooming, in-room entertainment, mini-bar charges).
- Expenses for spouses or family members unless explicitly authorized by the sponsor for a programmatic purpose.
- Luxury, first-class, or business-class travel, except under the strict exceptions noted in section 6.3.1.
- Fines and penalties (e.g., parking citations, airline change fees due to personal error).
- Lobbying or fundraising activities.
- Commuting costs.
- Membership dues (e.g., airline clubs).
- Travel insurance (e.g., trip cancellation insurance), unless specifically justified and approved in advance.
- Any expense that is inadequately documented or does not provide a direct benefit to the project.
- Costs incurred outside the award's period of performance.

7. Reporting, Audits, and Closeout

7.1. Financial Management and Oversight

Post Award is responsible for the overall financial management of sponsored projects, including establishing accounts, processing financial transactions, invoicing sponsors, managing cash flow, and ensuring compliance with financial reporting requirements.

PIs/PDs or approved delegates receive regular financial reports from Post Award and are responsible for reviewing these reports in a timely manner to monitor project spending, identify any discrepancies, and ensure expenditures are appropriate and within budget.

7.2. Reporting Requirements

Sponsored projects typically require various types of reports to be submitted to the sponsor.

- **Technical/Programmatic Reports:** The PI/PD is responsible for preparing and submitting all required technical or programmatic progress reports, final reports, and any other deliverables related to the project's scope of work, by the deadlines specified in the award. Copies should be provided to OGSP. In some cases, OGSP is the designated submitter.
- **Financial Reports:** Post Award is responsible for overseeing the preparation and submission of all required financial reports to the sponsor, such as interim and final financial status reports (e.g., SF-425 Federal Financial Report). PIs/PDs may be asked to review and certify the accuracy of financial reports before submission.
- **Invention/Patent Reports:** PIs/PDs must disclose any inventions or patents resulting from sponsored project activities to OGSP, which coordinates reporting to the sponsor as required. See *37 CFR Part 401 (Bayh-Dole Act regulations)* for federally funded inventions.
- **Equipment Reports:** Post Award, in coordination with the PI/PD, is responsible for submitting any required reports on equipment purchased with sponsor funds.
- **Other Reports:** Specific sponsored projects may have other reporting requirements (e.g., data sharing, specific programmatic metrics), which are the responsibility of the PI/PD, with support from OGSP or Post Award as appropriate.

7.3. Award Closeout

Closeout is the final phase of a sponsored project, ensuring all programmatic work is completed, all administrative and financial obligations are met, and all required reports are submitted to the sponsor. Timely closeout is essential.

- **Responsibilities:**

- **PI/PD:** Ensures all technical work is completed, submits final technical reports and other deliverables, confirms all project-related expenses have been posted, and assists Post Award with final financial reconciliation.
 - **Post Award:** Manages the financial closeout process, including submitting final financial reports and invoices, making final cash drawdowns, reconciling accounts, and formally closing the project account in Middlebury's financial system. Ensures all cost-sharing has been documented.
 - **OGSP:** Assists with submission of final non-financial reports as needed and ensures all non-financial award terms have been met.
- **Timeline:** Closeout procedures should begin promptly after the project end date. Most sponsors require final reports and financial reconciliation within 90 to 120 days of the project's expiration. *See 2 CFR §200.344 for closeout requirements for federal grants and cooperative agreements; FAR 4.804 for contract closeout.*
 - **Record Retention:** All project-related records (financial, programmatic, administrative) must be retained in accordance with Middlebury policy, sponsor requirements, and applicable federal regulations. Generally, records for federal awards must be retained for three years from the date of submission of the final expenditure report, or longer if litigation, claims, or audits are pending. *See 2 CFR §200.334-338 for federal grants and cooperative agreements; FAR Subpart 4.7 for federal contracts.*

7.4. Audits and Site Visits

Sponsored projects are subject to audit by sponsors, their representatives (e.g., federal Inspector General offices), and independent auditors (at project level or as part of Middlebury's annual Single Audit if federal expenditures exceed the threshold). Sponsors may also conduct site visits to review programmatic progress and administrative practices.

- **Cooperation:** All Middlebury personnel must cooperate fully with auditors and sponsor representatives.
- **Coordination:** Finance is the primary point of contact for coordinating audits related to sponsored projects. PIs/PDs and other staff should notify Post Award immediately upon receiving any notice of an audit or site visit.
- **Documentation:** Maintaining accurate and complete documentation is critical for successful audit outcomes.

- *The Single Audit requirement for entities expending \$1,000,000 or more in federal awards during their fiscal year is established by 2 CFR Part 200, Subpart F – Audit Requirements.*

8. Compliance and Research Integrity

All individuals involved in sponsored projects are expected to adhere to the highest ethical standards and comply with all applicable laws, regulations, sponsor terms, and Middlebury policies.

PIs/PDs are responsible for ensuring that the research or programmatic activities conducted under their sponsored projects comply with all relevant requirements, including those related to:

- Responsible and Ethical Conduct of Research (RECR) training and practice.
- Financial Conflict of Interest (FCOI) disclosure and management.
- Human Subjects Research Protections (IRB approval and oversight).
- Animal Care and Use Protections (IACUC approval and oversight).
- Radiation, biosafety, and recombinant DNA (IBC approval and oversight)
- Export Controls.
- Data Management and Sharing plans.
- Specific contract clauses (e.g., security requirements, reporting deliverables).
- *Compliance with these areas is often mandated by specific federal regulations (e.g., 45 CFR 46 for human subjects, PHS Policy on Humane Care and Use of Laboratory Animals, Export Administration Regulations (EAR), International Traffic in Arms Regulations (ITAR)) and sponsor policies.*

Failure to comply with policy or regulations may result in disallowed costs, suspension or termination of sponsored projects, and other institutional or individual sanctions.

9. Policy Administration

- **Responsible Offices:** Post Award, Office of Grants & Sponsored Programs (OGSP).
- **Policy Review:** This policy will be reviewed at least every three years, or more frequently as needed due to changes in regulations or institutional practice, by the responsible offices.

- **Contact Information:**

- For questions regarding financial administration, allowability, effort reporting, financial reporting, or award closeout: Contact Post Award.
 - Wesley Court, Director of Post Award Administration (wcourt@middlebury.edu)
- For questions regarding non-financial administration (primarily for grants/cooperative agreements), sponsor relations, award modifications, or subawards: Contact the Office of Grants & Sponsored Programs (OGSP).
 - OGSP Grants Office (grantsoffice@middlebury.edu)

[End of Policy Document]