

Common Compliance Pitfalls and Strategies for Success
Excerpts from NIH Grants Policy Statement (Revised 12/03),
SF424 Research and Research Related (R&R) Version 2 instructions (12/08),
PHS 398 Application Instructions (11/07)

Case Study 1:

Issue 1: Cost Transfers

Excerpt from NIH GPS:

Cost Transfers, Overruns, and Accelerated and Delayed Expenditures (Pages 83 - 84) or
http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part5.htm#_Toc54600120

Issue 2: Cost Principles – 4 tests

Excerpt from NIH GPS:

The Cost Principles (Pages 79 - 80) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part5.htm#_Toc54600117

Case Study 2:

Issue: Carryover of Unobligated Balances

Excerpt from NIH GPS:

Carryover of Unobligated Balances from One Budget Period to Another Within an Approved Project Period (Pages 103 - 104) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part7.htm#_Toc54600128

Case Study 2 – Part 2:

Issue: Extension of Final Budget Period

Excerpt from NIH GPS:

Extension of Final Budget Period of a Previously Approved Project Period without Additional NIH Funds (Page 104) or

http://grants1.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part7.htm#_Toc54600128

Case Study 3:

Issue: Role and Responsibilities of grantee participants

Excerpt from NIH GPS: Authorized Organizational Official (now referred to as Authorized Organizational Representative) and Principal Investigator (now referred to as Project Director/Principal Investigator) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part3.htm#_Toc54600044

Case Study 4:

Issue 1: Facilities and Administrative Costs

Excerpt from NIH GPS:

Direct Costs and Facilities and Administrative Costs (Page 81) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part5.htm#_Toc54600118

Issue 2: Entertainment Costs/Meetings and Conferences (meals)

Excerpt from NIH GPS:

Allowability of Costs/Activities - Selected Items of Cost (Pages 86 and 91) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part6.htm#_Toc54600125

Excerpt from A-21 (see J. 17 and J.32):

http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html#j

Excerpt from A-122 (see Attachment B #s 14 and 29)

http://www.whitehouse.gov/omb/circulars/a122/a122_2004.html#attb

Case Study 5:

Issue: Other Support

Excerpt from NIH GPS:

Definition of Terms - Other Support (Page 12) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part2.htm#_Toc54600040

Case Study 5, continued:

See also:

Excerpt from NIH GPS:

Just-in-Time Procedures (Pages 32 – 33) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part4.htm#_Toc54600057

Excerpts from the SF424 (R&R) and PHS 398 application: Part III, Policy, Assurances, Definitions. See Other Support Information or

http://grants.nih.gov/grants/funding/phs398/phs398.doc#_Toc224516079

http://grants.nih.gov/grants/funding/424/SF424_RR_Guide_General_Adobe_VerA.doc#_Toc216166015

Case Study 6:

Issue: Using Federal Grant Funds to Pay a Debarred Individual

Excerpt from NIH GPS:

Debarment and Suspension (Pages 46 - 47) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part4.htm#_Toc54600066

Case Study 7:

Issue: Foreign Sub-Recipient A-133 Audit Requirements

Excerpt from NIH GPS:

Grants to Foreign Institutions, International Organizations, and Domestic Grants with Foreign Components, Administrative Requirements, Audit (Page 232) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part12.htm#_Toc54600269

See also:

Grants to For-Profit Organizations, Administrative Requirements, Audit (Page 239) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part13.htm#_grants_to_for-profit_organizations

Case Study 8:

Issue: Change in Key Personnel Named in the Notice of Award (NoA)

Excerpt from NIH GPS:

Administrative Requirements, Changes in Project and Budget, Prior Approval Requirements – Change in Status, Including Absence, of Principal Investigator and Other Key Personnel (Pages 105 and 107) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part7.htm#_Toc54600129

Case Study 9:

Issue: Cost Principles – 4 tests

Excerpt from NIH GPS:

The Cost Principles (Pages 79 - 80) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part5.htm#_Toc54600117

Case Study 10:

Issue: Allowability of charging administrative costs as direct costs to NIH grants

Excerpts from the cost principles OMB Circular A-21 (J. 18 and Exhibit C)

http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html#j and

<http://www.whitehouse.gov/omb/circulars/a021/a021.html#exc>