

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, PHS
398 and PHS 2590 Application Instructions (revised 4/06)

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: Responsibilities of Grantee that Uses Consortium Agreements to Complete Research

Excerpt from NIH GPS:

Consortium Agreements, General (Pages 224 - 228) or

http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPS_Part12.htm#_Toc54600252

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), PHS 398 application: Part III, Policy, Assurances, Definitions, and Other Information, I. Policy, H. Other Support or

http://grants1.nih.gov/grants/funding/phs398/PolAssurDef.doc#_Toc131391090

http://grants1.nih.gov/grants/funding/424/SF424_RR_Guide_General_Ver2.doc#Policy_PartIII

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 Grant Award (NGA)

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://odoerdb2-1.od.nih.gov/qmac/nihgps_2003/NIHGPS_Part7.htm#_Toc54600129

See also:

Person/Months FAQ: http://grants.nih.gov/grants/policy/person_months_faqs.htm

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/a21.html#exc>