The MIT Quick Guide
For PIs

essentials every principal investigator should know.

Updated September 2018
Research is central to MIT’s core mission, and its principal investigators (PIs) are central to the definition, conduct and reporting of research. The PI is ultimately responsible for all aspects of sponsored research, including compliance with Institute and federal policies. The Institute is committed to making every effort to assist PIs with this responsibility.

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

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

Sincerely,

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

Finding Funding .................................................................................................................................................. 4
Writing Successful Proposals ............................................................................................................................... 8
Working with Industry ......................................................................................................................................... 11
individual Conflicts of Interest ............................................................................................................................. 15
Managing Sponsored Funds .................................................................................................................................. 21
Salary Verification and Administrative Costs ........................................................................................................ 25
Equipment .......................................................................................................................................................... 28
Travel ............................................................................................................................................................... 31
Export Control .................................................................................................................................................. 33
Cost Transfers .................................................................................................................................................... 37
Cost-Sharing ...................................................................................................................................................... 39
Technical Progress and Final Reports .................................................................................................................. 42
Research Involving Humans, Animals and Biological Materials ................................................................................ 45
Subawards .......................................................................................................................................................... 50
FINDING FUNDING

WHAT’S ESSENTIAL - IDENTIFICATION OF FUNDING OPPORTUNITIES

Locating the right funding opportunity to match your project can be challenging. Since proposal development and the review / selection process also takes time, you’ll need to embark on your funding search well in advance of when you want to do the project. Before you start your search for potential sponsors:

- Get clear on some fundamental questions:
  - **What** do you want to do?
  - **Why** do you want to do it?
  - **Who** cares about it or its outcomes?

- Familiarize yourself with different types of funding sources:
  - **Federal** - MIT has a long history of working with most U.S. government agencies such as NIH, NSF, DoE and DoD, but competition for these funds can be very stiff.
o **Non-Profit** – Non-profit organizations, foundations, other institutions of higher education, and state or local government agencies are another significant source of funding at MIT. Pay attention to unique proposal requirements and award terms, such as unusual reporting requirements, that can require extra time and effort.

o **Industry** – For-profit entities are a growing source of funds for research at MIT, but require significant relationship-building, negotiation and management. See the section on “Working with Industry” below.

o **Foreign** – These are not only foreign federal, state or local government organizations, but also any non-profit or industry sponsors based outside the U.S. Working with foreign sponsors can be both rewarding and tricky. Make sure you know about the resources available through the [MIT International Coordinating Committee (ICC)](https://www.mit.edu) if you are considering applying for funds from a foreign sponsor.

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**QUICK TIPS FOR FINDING LIKELY SPONSORS**

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

- Scan the acknowledgement section of the ‘products’ of the scholarly endeavors applicable to your field, e.g. installations, monographs, presentations, journal articles, etc.
- Sign up for and review your professional society’s newsletter. They often publish information about funding opportunities in your field.
- Ask your colleagues, peers, or advisors how their work has been supported.
• Search available online databases for funding opportunities and recent award information. Some recommendations to get you started can be found on the Finding Funding page on the RAS website.

• Take advantage of services for MIT faculty offered by:
  o The Office of Foundation Relations (OFR) identifies, cultivates, and engages foundations to maximize support to the Institute from this sector. OFR staff work to identify foundation opportunities aligned with Institute priorities across the entire campus, and to develop strategies for successful approaches. More information on the Office of Foundation Relations can be found at their website: https://foundations.mit.edu/for-faculty/.
  o The MIT Office of Corporate Relations - Industrial Liaison Program (ILP) is dedicated to creating and strengthening mutually beneficial relationship between MIT and corporations worldwide. Click here for more information about ILP and the services that they provide MIT faculty.

WHAT TO DO ONCE YOU HAVE IDENTIFIED POTENTIAL SPONSORS

• Review webpages of likely funders for information about their current interests and recent grantees. Your goal here is to confirm strong overlap between their goals and your project’s focus or outcomes and funding needs. (Not all sponsors will support all the types of items you need.)

• Review sponsors’ awardee databases for key words, solicitation numbers or names. Contact the previous awardees to ask for copies of their proposals. Remember, this individual could be a future collaborator.
To save time, target efforts on programs that are a good fit with your project. RAS strongly recommends that you contact the program manager or technical point of contact for the potential sponsor to confirm that your idea, goals, and approach fit well with the solicitation or the sponsor’s needs. If you are interacting with the program manager for the first time, it can help to prepare a concept paper prior to the call to focus the conversation and get more specific feedback on your project. Your outline should include:

- the purpose of the project or problem to be addressed, and any context or background;
- anything unique about you or your project’s focus (e.g., you are a junior faculty member, from an underrepresented group, member of an association or society; or the project addresses an important societal need);
- project plan or experimental design(s);
- evaluation plan or analyses;
- project team; and
- approximate total costs (e.g., personnel: students, postdocs, technical staff; travel; materials or supplies; equipment; indirect costs, etc.).
WRITING SUCCESSFUL PROPOSALS

WHAT’S ESSENTIAL - THE PROPOSAL PROCESS

After identifying a sponsor and confirming the funding opportunity, proposal development activities can begin in earnest. Taking the time to make a plan will make the process go more smoothly and increase your chances of success.

- Read the Request For Proposal (aka RFP, FOA, etc.) **CAREFULLY**
  - Send the RFP to your local department financial administrator and RAS. They can help review for unusual or tricky requirements.
- Develop a timeline of key activities and deadlines
  - RAS has a five-day deadline - the complete and final proposal must be submitted to RAS five business days prior to the sponsor's deadline. Verify it using RAS’s **five-day calculator**.
  - Check your School or DLC’s internal deadline - in order to make RAS’s 5-day deadline, you may need to submit the proposal for internal review prior to RAS’s deadline.
If the potential sponsor is a foreign entity, your proposal may need special review. See the ICC website for more details.

Set aside time every day for working on your application so that you can meet key deadlines.

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

TIPS FOR WRITING SUCCESSFUL PROPOSALS

- Have a clear plan for your project.
  - Know what you want to accomplish and describe the steps you will take to do it.
- Read other grants.
  - If you can find grants that others have submitted, read them and get a feel for the writing. (Don’t copy the grant.)
- Call your program officer and review your plan.
  - Is this in line with what he/she wants to fund?
  - Does this fit this year’s current objectives?
  - Does he/she have advice as to other relevant programs for you?
- Make sure your goals are measurable and realistic.
  - Be careful what you ask for. You’re going to win lots of grants; don’t over-promise.
- Do not make your grant equipment-heavy.
  - Everyone wants new tools. Make sure it’s directly related to the work that you are doing and will be solely used by the project, unless it will be partially paid by others.
- Include staff development.
  - Be sure to include the necessary staff development to make the project a success. Too many people skimp on that area.
- Make sure the timeline of the grant matches the grantor’s funding cycle.
If that's unknown, it's better to use phase 1 and phase 2 or month 1, 2, 3, etc. than specific dates.

- Start the budget process early.
  - The budget is supposed to be “the financial expression of the project”. Spend some time early on with your DLC fiscal officer to walk through what you will need to accomplish the scope of work.
- If possible, become a grant reviewer.
  - This is a great way to see the kinds of projects that are funded, and learn how the review process operates.
- Don't give up because you're rejected.
  - Funding rates are more challenging than ever, and it takes time. Read the reviews carefully, seek more feedback from your department colleagues.

Additional Links and Resources:


WORKING WITH INDUSTRY

WHAT IS ESSENTIAL

While industry sponsors are an important source of funding for research at MIT, there are a number of things that MIT researchers must keep in mind when seeking funding and developing a project with a for-profit sponsor. Companies should be looking to fund research at MIT that:

- is ambitious and highly challenging, with potential for important and long-term impact;
- advances the frontiers of present knowledge;
- is complex, which may require multi-disciplinary teams;
- is uncertain in its outcomes, yielding unexpected results that require flexible management; and
- generates value for both the company and MIT.

IDENTIFICATION OF FUNDING OPPORTUNITIES

Unlike government and foundation sponsors, companies rarely have open solicitations. In order to obtain funding from an industrial sponsor, Principal Investigators need to develop their personal networks.

- Your departmental colleagues can be helpful in introducing you to certain industries. It is often through former graduate students or post-docs now working in a company that collaborations are formed.
- Meeting company representatives at conferences can lead to follow-on research activities.
- Becoming visible through presentations, serving on review committees and otherwise engaging with the broader scientific community can help lead to new opportunities.
MIT Corporate Relations aids and directs companies interested in multidisciplinary involvement with MIT. The Industrial Liaison Program (ILP) [http://ilp.mit.edu/] connects MIT faculty to companies and regional governmental organizations across the globe.

When developing a relationship with an industry sponsor, it is important to communicate that MIT is not a contract research organization but conducts research to discover new knowledge and train the next generation of scientists and engineers.

WRITING A PROPOSAL FOR INDUSTRY

Developing a proposal for industry support is very different from writing a proposal for a government sponsor. While the writing should still be clear and crisp, the actual content and organization is different. With respect to budgets, industry sponsors differ on how much detail they require; however, you should prepare a budget similar to any other grant proposal and include a standard justification for that budget. With regard to the proposal content, important questions to address are:

- **What is the general purpose of the research?** Provide a one-paragraph, non-technical summary to help RAS understand the purpose and goals of the research, and the benefit to MIT and society at large.
- **Will this research involve collaborations with the sponsor?** That is, will the sponsor be actively conducting research and generating data that you will use as a part of this project? If yes, draft the scope of work so that it clearly demonstrates what activities your lab will do and what activities the sponsor will carry out. This can be done by simply stating who will conduct which tasks or research activities within the scope of work or it can be organized to separate out each party’s activities.
- **Will any employees from the sponsor be conducting research in your lab as a part of this research?**
• Will you or any of your students/post-docs be conducting research at any of the sponsor’s facilities?
• Will you be developing software as a part of this project?
• Regarding materials (compounds, antibodies, cell lines, tissues, semiconductor chips, etc.):
  o Will you be obtaining any materials from the sponsor to conduct the research? If yes, you should clearly identify the material in the proposal.
  o Will you be providing any materials to the sponsor that you develop in the course of the research? If yes, you should clearly identify the material in the proposal.
• Regarding datasets (a collection of related sets of information that is composed of separate elements but can be manipulated as a unit)
  o Will you be obtaining any datasets from the sponsor to conduct the research? If yes, then please provide additional information about that dataset, including an accurate description of the data.
  o Will you be obtaining any datasets from a third party in order to conduct the research? If yes, then please provide additional information about the dataset, including the description of the data and the name of the provider. If you have a Data Use Agreement that was signed in order to obtain the data, please provide that when you submit the proposal.
  o Will you be providing any datasets to the sponsor that you develop in the course of the research? If so, provide a description of that data.
• Do you anticipate developing any patentable inventions as a part of this project?

Some companies will want to draft/direct the entire scope of work. This is not acceptable to MIT. The Scope of Work should be written from the perspective of what the Principal Investigator intends to do, what questions are to be addressed, and what outcomes may be anticipated (not promised). You should generally try to stay away from promising specific deliverables as
research is an inherently unpredictable activity. The more specific you can make the scope of work/work plan, the better – general, non-specific activities should be avoided.

For more information see the Industrial Agreements page of the RAS website.
INDIVIDUAL CONFLICTS OF INTEREST

WHY IT'S IMPORTANT

MIT faculty and staff’s first and primary responsibility is to support and advance MIT’s mission. The disclosure and management of conflicts of interest is critical to maintaining the integrity of MIT’s educational and research mission, the credibility of its faculty and staff, meeting responsibilities to funding agencies to ensure future funding, and maintaining the public’s trust in its research and related activities. It is every researcher’s responsibility to be familiar with MIT’s Conflict of Interest in Research Policy.
WHAT’S ESSENTIAL

A conflict of interest (COI) may arise from any situation in which financial or other personal considerations have the potential to compromise a researcher’s professional judgment and objectivity in the design, conduct or reporting of research. Conflicts of interest can arise from an individual’s engagement with entities outside the Institute such as with for-profit businesses, foreign institutions and government entities, not-for-profit groups, professional societies, other academic institutions or through activities such as consulting, holding management or advisory board positions, having ownership interests in a company, receipt of royalties and other activities from which an individual or his or her family receives remuneration.

MIT’s COI Policy sets the financial thresholds for what constitutes a Significant Financial Interest (SFI). Having an SFI is not wrong or an automatic COI. However, discussion and disclosure of the SFI are critical first steps in the process of determining whether an SFI is related to or could lead to a real or perceived COI with your MIT research and teaching activities and whether the conflict can be managed or must be eliminated. It is important to inform and discuss this topic with your department, lab or center head, COI Officer or dean as early as possible, prior to engaging in or signing contracts for an engagement. The Community COI Portal is a great resource to access COI-specific guidance documents on consulting, starting a company, appropriate use of certain appointments, completion of on-line forms for consulting activities, etc.
HOW TO COMPLY

Individual Conflict of Interest compliance at MIT involves completing MIT-specific COI training on-line and disclosure of financial relationships through these processes:

1. Faculty and staff must submit an annual report on their outside professional activities (OPA) and the details of any changes during the year to their department head as outlined in MIT’s Policy on Outside Professional Activities. Contact your department head or dean’s office for more information.

2. PIs and others, who are independently responsible for the design, conduct, and reporting of research must answer financial conflict of interest screening questions prior to submission of each proposal as part of the proposal certification process. Additional disclosure may be required at the time of award, driven in large part due to sponsor requirements. Many sponsors including the NIH and NSF, mandate an annual update of financial conflict of interest disclosures for the life of the award. You will receive specific instructions by e-mail for completing these disclosures at the appropriate times. Disclosures are filed electronically via MIT’s pre- and post-award management system in Kuali Coeus. You may access the COI disclosure module through the website coi.mit.edu. Contact coi-help@mit.edu for more information or questions.

3. Online MIT-specific training is required to be completed for a number of sponsors before awards can be activated. COI training completed at other institutions cannot be transferred to replace MIT’s COI training requirements. Researchers will be notified when such a training
requirement is needed. The training is good for 4 years. More information can be found at the COI website.

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

MIT’s name must not be used in ways that suggest or imply the endorsement of other organizations, their products, or their services. The use of MIT’s name, logo, seal, and photographs in the advertising and other promotional material and activities of outside organizations is prohibited when such use is likely to be understood as an endorsement, even if such an endorsement is not the intention of the person or organization seeking to use MIT’s name. For example, during the course of a consulting engagement, a faculty member, in his/her capacity as a subject matter expert, and in their individual capacity, may provide a professional evaluation of products or services, based on researched and factual evidence. If a faculty member is serving on the Scientific Advisory Board of a company, all company websites, communications, and materials, must accurately depict that relationship and not state or imply that the role is more than advisory. Faculty members should be careful to avoid identifying the Institute with their personal opinions or conclusions in public or private reports that support the outside financial interests of the faculty member. The MIT
Technology Licensing Office (TLO) is responsible for coordinating, reviewing and approving Use of Name requests at MIT, pursuant to Section 12.3 of MIT’s Policies and Procedures. For further information, please contact the TLO at tlo-uon@mit.edu.

CONFLICT OF INTEREST WITH RESPECT TO PROCUREMENT OF GOODS AND SERVICES

During the proposal certification process, it must be disclosed whether any goods or services will be required from an entity in which the Investigator(s) have an SFI. PI’s are responsible for seeking prior approval to procure such goods and services. In some cases, MIT may be able to manage the conflict with proper reporting to the research sponsor. Contact the MIT Procurement office for more information.

CONFLICT OF INTEREST WITH RESPECT TO HUMAN SUBJECTS RESEARCH

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

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

WHAT'S ESSENTIAL

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

WHY IT'S IMPORTANT

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

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

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

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

IS IT CONSISTENT?

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

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

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

KEY REFERENCES

- OMB Uniform Guidance
- Managing Project Costs on the RAS website
SALARY VERIFICATION AND ADMINISTRATIVE COSTS

SALARY VERIFICATION

WHAT’S ESSENTIAL

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

WHY IT’S IMPORTANT

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

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

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

ADMINISTRATIVE COSTS

WHAT’S ESSENTIAL

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

WHY IT’S IMPORTANT

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

HOW TO COMPLY

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

1. essential or vital to the project, and described accordingly in the justification;
2. budgeted at a percentage of a person-month that reflects the essential nature (a minimum of 10% full-time employee (FTE)); and
3. performed by individuals specifically identified with the project or activity.

Costs that are not also covered as indirect costs and questions regarding the appropriateness of administrative charges to federally-sponsored projects should be addressed to your local administrator or RAS representative.

HELPFUL LINKS

- Salary Certification Policy
- MIT Sponsored Programs Reference Manual
EQUIPMENT

WHAT’S ESSENTIAL

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

KEY DEFINITIONS

- **Equipment**: Non-expendable, tangible property that stands alone, is complete in itself, does not lose its identity, and has a useful life of more than one year.
- **Capital Equipment**: Items with an acquisition cost of $5,000 or more (F&A is not applied).
- **Minor Equipment**: Items with an acquisition cost of less than $5,000 (F&A is applied).
- **Fabricated Equipment**: A new piece of equipment fabricated by a department, lab, or center for use in the performance of its research contract or grant usually within an MIT facility. A fabricated item will be capitalized if
• the cost of the material making up the fabrication is $5,000 or greater;
• the useful life of the equipment is more than one year;
• the equipment is MIT owned or government funded; and
• the equipment is identifiable as a discrete item by the Property Office.

WHY IT'S IMPORTANT

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

HOW TO COMPLY

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

PURCHASE:

1. Submit a purchase order for the purchase of equipment with a value of $500 or more.
2. Complete a Selection of Source form for equipment exceeding $10,000. This form requires that you submit multiple vendor bids, the basis for source selection, the determination of reasonable price, and other specifics.
3. Check with your local administrator to determine the sponsor guidelines or dollar limits for equipment purchases on your research grant before making purchases.

DEACTIVATION:

1. Deactivate equipment that is obsolete, inoperable, or no longer necessary to maintain on the property record.
2. Deactivate equipment only with the coordination and approval of the Property Office. Once a red deactivated label has been placed on the equipment, you may dispose of it.
3. Dispose of equipment in the most cost-effective way with the guidance of the Environmental Health and Safety Office and with the help of the Department of Facilities.
4. Check with your local administrator for sponsor guidelines on the ownership and title of the equipment in question.

HELPFUL LINKS

- MIT Property Office
- MIT Sourcing & Procurement
TRAVEL

WHAT'S ESSENTIAL

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

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

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

IMPORTANT CONSIDERATIONS

- PIs traveling under sponsored projects should be aware of travel restrictions put in place by sponsors, which are noted in the award terms in the MIT Kuali Coeus award database.
- Remember to document how the travel benefits the sponsored program.
- PIs may fly Business Class only when the flight has a scheduled in-air flying time greater than six hours or if any part of a round trip airfare is in excess of six hours. The cost of Business Class flights may not be charged to sponsored projects. In such cases, PIs must document the lowest available coach fare, subtract it from the Business Class fare, and allocate the difference to a non-sponsored discretionary cost object.
- For post-trip reconciliation of expenses, PIs must keep itemized receipts for all travel expenses in excess of $75 and all expenses that include the purchase of alcohol, no matter what the cost.

WHY IT'S IMPORTANT

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

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

HELPFUL LINKS

- Travel
- MIT Travel Risk Policy
- Concur Expense Reporting System
EXTRACTION CONTROL

WHAT’S ESSENTIAL

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

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

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

WHY IT’S IMPORTANT

MIT’s policy is to comply with all U.S. laws and regulations, including the U.S. export controls. As a PI in the U.S., you are also individually subject to U.S. export control regulations, regardless of your nationality, and consequences for
violating them can be substantial. At the same time, “encouragement of research and inquiry into intellectual areas of great promise is one of the most basic obligations MIT has to its faculty, to its students, and to society at large. The profound merits of a policy of open research and free interchange of information among scholars is essential to MIT’s institutional responsibility and to the interests of the nation as a whole.”¹

We’re able to conduct research on the MIT campus while complying with U.S. export controls and our own policy of open access by making sure that our research qualifies as fundamental research, which is excluded from export controls, and by avoiding the use of export-controlled items or technology from elsewhere that would restrict access. We must also be careful to restrict interactions with potential collaborators—persons and institutions—who may for various reasons appear on restricted parties lists and/or are subject to U.S. sanctions. It is easy to look them up on these lists using the Visual Compliance tool.

Each of the export control regulations excludes fundamental research from export controls. The exact definitions vary from agency to agency, but the consistent elements are that there can be no restrictions on publishing the results of the research, except brief review for proprietary information or patent rights, and for government-funded research there can be no restrictions on access or dissemination.

¹ Open Research and Free Interchange of Information
HOW TO COMPLY

- Answer the export control certification questions in the proposal process as accurately as possible. Make sure RAS has a complete description of research you propose, including international shipments, field deployments, travel, or collaboration (official or informal), visiting scientists, international teaching, and the possible use of tangible items, software or technology subject to U.S. export controls. RAS review is intended to assure that your research qualifies as fundamental research and that tools required to conduct the research do not unduly limit participation by non-US persons.

- Be careful of items and technology from outside MIT that may be subject to export controls that would restrict participation in the research. While you and MIT are responsible for any misuse of restricted items, sponsors and vendors are often in the best position to identify the export control classification of their items and technology. Ask them to provide the export control classification, and let them know that use of items or technology that would restrict access to the research is contrary to MIT's open research policy. If the use of highly restricted material is critical to the conduct of your research, and if it’s approved, a Technology Control plan can be developed with the Export Control Officer to make sure the item is handled correctly according to its classification. Remember that items or technology that originate outside the U.S. are subject to U.S. export controls when they’re in the U.S.

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

HELPFUL LINKS

- Policy 14.2, Open Research and Free Interchange of Information
- MIT Export Control website
- MIT Research Administration Services
COST TRANSFERS

WHAT'S ESSENTIAL

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

WHY IT'S IMPORTANT

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

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

- correction of erroneous charges documented and authorized by the principal investigator or the PI’s designee;
- transfers between cost objects of the same sponsored project (e.g., between a child and parent);
- costs benefiting more than one sponsored project; or
- transfer of retroactive expenses (including pre-award costs) on a project necessitated by a delay in finalizing contract negotiation.

Be sure to…

- provide supporting documentation that provides sufficient information to allow for a clear audit trail.
- process within 90 days of the original charge. For salaries, changes may be made within 90 days following the end of the quarter in which the salary was incurred.

HELPFUL LINKS

- Create or Reverse a Journal Voucher
WHAT'S ESSENTIAL

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

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

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

HOW TO COMPLY

In the Proposal:

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

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

HELPFUL LINKS
• Cost-Sharing Basics
• Faculty Effort for Cost Sharing
TECHNICAL PROGRESS AND FINAL REPORTS

WHAT’S ESSENTIAL

**Interim and Final Technical or Progress Reports:**

The submission of required technical reports is the responsibility of the principal investigator. While some sponsors permit online submission of technical reports, many do not. Copies of reports, or report transmittal letters, should also be uploaded into Kuali Coeus or forwarded to your RAS representative.

**Final Invention Reports:**

Many sponsors require reporting about new technologies conceived or reduced to practice during the conduct of a sponsored research project. If a new invention or discovery is made as a result of a sponsored project, a technology disclosure must be submitted through the TLO e-disclosure portal. Submitting an invention involves providing a description of your invention or development to the TLO. The submission should also list all sponsors of the research and include any other information necessary to begin pursuing protection and commercialization activities. The TLO will report all technologies disclosed to federal and corporate sponsors within the agreed upon time. The TLO will also
provide RAS with information about all inventions disclosed for the Final Invention Report at the end of any project and RAS submits the final invention report to the sponsor. For further information, please contact the TLO at llo-newcase@mit.edu.

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

**Final Financial Reports:**
MIT’s Sponsored Accounting Office prepares the final financial report and submits it to the sponsor, typically within 90 days of the close date. You may be asked to assist with these reports when the sponsor requires more detail than provided on MIT’s standard reports, such as is sometimes required for travel, equipment, or budget-versus-actual reporting.

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**WHY IT'S IMPORTANT**

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

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**HOW TO COMPLY**

PIs should be aware of the reporting schedule associated with each award and should ensure that complete and accurate reports are submitted in a timely manner.
Some federal agencies (e.g. NSF, NIH) require or permit final technical reports to be submitted online. Consult the award document for specific requirements. Please provide RAS with a copy of the report or a copy of the transmittal letter or receipt so that RAS can respond to future request from the sponsor. Contact your DLC administrator or your RAS representative with questions about due dates and sponsor-required format.
RESEARCH INVOLVING HUMANS, ANIMALS AND BIOLOGICAL MATERIALS

HUMANS

WHAT’S ESSENTIAL

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

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

HOW TO COMPLY

Prior to beginning the study:

- Submit an application form to COUHES for approval. Although federal regulations permit certain research to be exempt from institutional review, all research involving human subjects at MIT, whether or not exempt under federal regulations, must be reviewed by COUHES.
- Complete the online human subjects training course approved by COUHES. This requirement applies to principal investigators, associate investigators, student investigators, study coordinators, visiting scientists, consultants, laboratory technicians, and assistants. PIs are responsible for ensuring that all staff they supervise on the project have completed the course. Training must be renewed every three years.

HELPFUL LINKS

- COUHES

ANIMALS

WHAT'S ESSENTIAL

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

WHY IT'S IMPORTANT

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

HOW TO COMPLY

Prior to beginning any study involving animals:

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

HELPFUL LINKS

- Comparative Medicine
BIOLOGICAL MATERIALS

WHAT'S ESSENTIAL

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

WHY IT'S IMPORTANT

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

HOW TO COMPLY

Prior to beginning any study involving biological materials

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

HELPFUL LINKS

• Committee on Assessment of Biohazards (CAB)
SUBAWARDS

WHAT’S ESSENTIAL

When MIT is the recipient of a prime award, collaborating institutions that are engaged by MIT to participate in carrying out a portion of the project’s scope of work with funding from the prime award are known as “subrecipients” or subawardees. The award that MIT issues to the subrecipient is referred to as the “subaward,” and is processed by the RAS Subawards Team. To be designated as a subawardee, the collaborating institution must designate a PI, who is acting as a collaborator with the MIT PI in carrying out a portion of the project. A key feature of the subawardee designation is the nature of the collaborative relationship vs. a consultant who does not have decision-making input on the larger scope of the project, or a vendor who is providing services that it provides to others in a competitive business environment. The Subawards Team at RAS can help you with the determination of a subawardee.

WHY IT’S IMPORTANT

The MIT PI is relying on their collaborative partners – subrecipients - to carry out a portion of the project’s scope of work. The subrecipient is compelled to do this and comply with the terms and conditions of the subaward agreement that
contains both MIT requirements and "flows down" the terms and conditions of
the prime award. The MIT PI is responsible for monitoring the subrecipient for
compliance and for performance of the work proposed. MIT is ultimately
responsible for ensuring that the project is properly performed, and that the
funding is spent appropriately.

HOW TO COMPLY

- **Before** the project proposal is developed, discuss the proposed
collaboration with your local administrator or the RAS Subawards Team to
determine whether the relationship should be a subaward, consultant or a
vendor procurement transaction. The terms and conditions governing the
relationship will differ depending on which type of affiliation it is:
subrecipient, consultant, or vendor.

- **Once an award has been received**, reach out to the Subawards Team to
discuss setting up a subaward. This process involves negotiation with the
collaborating entity and can take anywhere from a week to several
months, depending upon the complexities of the scope of work and other
factors.

- If the relationship is appropriately characterized as a subrecipient
relationship, only the first $25,000 of subaward expense is subject to the
MIT F&A (Facilities and Administration) charge.

- For subawards issued by MIT, the PI under the prime award is responsible
for the overall monitoring of subrecipient performance, including the
completeness and acceptability of work performed, reasonableness of
expenditures, and fulfillment of cost-sharing commitments.
PIs and their administrators should monitor subawards using a combination of the following mechanisms:

- **Reporting** – Review financial and performance reports submitted by the subrecipient.
- **Contact** – Regularly contact subrecipients about program activities and progress.
- **Invoice Review** – If invoices are approved, return them to the RAS Subawards Team; if invoices are disapproved, explain why so that the Subawards Team can pursue resolution.

**HELPFUL LINKS**

RAS Subawards Team guidelines:

- Subawards in Proposals
- Subaward Invoice Management
- RAS Subawards Team