

**NOVA SOUTHEASTERN UNIVERSITY
OFFICE OF SPONSORED PROGRAMS
POLICIES AND PROCEDURES**

**PROPOSAL PREPARATION
ORGANIZED RESEARCH
EFFECTIVE 12-01-08, REVISED 12/26/2014
POLICY #2
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PURPOSE:

To define the activities that qualify as organized research and to identify how and when the university will account for these programs.

DEFINITIONS:

Organized Research: All research and development activities of the university that are separately budgeted and accounted for. Organized research includes sponsored research and university research.

Sponsored research: All research and development activities that are sponsored by federal and non-federal agencies and organizations, and includes activities involving the training of individuals in research techniques (research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

University research: All research and development activities that are separately budgeted and accounted for by the university under an internal application of institutional funds. University research shall be combined with sponsored research under the function of organized research.

POLICY:

The Contracts and Grants Accounting Department (CGA) will separately budget and account for (e.g. establish a restricted account) all organized research projects which are funded by external sources (i.e., federal and non-federal sponsoring agencies and organizations).

REFERENCES:

- OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, <https://federalregister.gov/a/2013-30465>

PROCEDURES:

1. The university's accounting system will account for each organized research project under a Banner index number unique to the project. All sponsored projects managed through the Office of Sponsored Programs (OSP) will be identified as restricted funds. Each unique and restricted account captures all revenue and expense transactions related to the grant, cooperative agreement, or contract. A separate companion account captures transactions incurred to satisfy matching or cost sharing requirements, as

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well as programmatic income. Grant, cooperative agreement, and contract accounts are coded as follows: 331XXX-federal government, 332XXX-state and local government, and 333XXX-private foundations and corporations. The internal President's Faculty Research and Development Grant awards, which OSP manages, are coded 335XXX. Refer to *OSP Policy No. 21 – Banner Index Number Assignment*.

2. The OSP will be responsible for identifying the nature of the activities (e.g., research, service, training) for which the award has been made. If the award does not identify the type of activity to be performed, the OSP and the CGA will discuss with the Principal Investigator/Project Director (PI/PD) to determine whether the sponsored award is for research, service, or teaching/training. This decision will be based on the award document, and the nature and scope of work and objectives.
3. Research activities that are funded by intramural or departmental funds may be accounted for as organized research. The department head and/or chair will decide whether such a research project should be accounted for as organized research. This decision is to be based on the following criteria:
 - the needs of the department and the university to have the research activity separately budgeted and accounted for,
 - reporting requirements, and
 - the amount of funds involved in the research activity as they relate to total departmental costs.