THE AMERICAN UNIVERSITY IN CAIRO

Principal Investigator Handbook

Office of Sponsored Programs

OSP

August 2023

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Introduction

The Office of Sponsored Programs (OSP) represents the University in its dealings with external sponsors. The office assists faculty members in identifying potential funding sources, as well as developing and submitting proposals. Additionally, the office administers all awards and monitors compliance with the sponsor's rules and regulations, as well as AUC's policies and procedures.

The Office of Sponsored Programs has been serving AUC at large for over than 35 years. It has managed more than 1,300 contracts, grants and cooperative agreements from international organizations, foundations and corporations, in addition to the U.S. federal government and the European Union.

This handbook is designed to help Principal Investigators (PIs) administer sponsored projects at AUC.

CONTACT DETAILS

Office of Sponsored Programs (OSP)
- Dina Adly, Associate Provost, Sponsored Programs, OSP, ext. 2363 dinaadly@aucegypt.edu
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OSP Proposals Team
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- Nagwa Wahby, Senior Director, Federal & EU Awards, OSP, ext. 2366 nwahby@aucegypt.edu
- Niveen Torky, Senior Director, Foundations & Corporations, OSP, ext. 2487 niveen.torky@aucegypt.edu
- Norma Medhat, Senior Award Officer, OSP, ext.2365 norma.medhat@aucegypt.edu
- Dora Albert, Senior Award Officer, OSP, ext.2343 dora.albert@aucegypt.edu

Main Support Offices:
Grants Accounting Services (GAS)
- Ahmed Maher, Director, External Funds Accounting, ext. 2318; ahmedmaher@aucegypt.edu

Principal Investigator Support Unit (PISU)
- Rehane Sarhan, Senior Director, PISU, ext. 2348; pisu@aucegypt.edu

FUNCTIONS AND RESPONSIBILITIES OF THE OFFICE

During the project, you, as the Principal Investigator (PI), will work with **OSP**, **GAS,** and **PISU,** whose staff will assist you in the management of your project and are available to help you with all aspects of the project implementation.

The Office works with faculty to cultivate relations with potential sponsors and matches sponsor interests with faculty capabilities. Administratively, it reviews financial agreements, monitors performance and ensures that both university and sponsor concerns are met during the implementation of externally funded programs.

OSP assists faculty in the preparation of proposals, including editing and budget development, in accordance with sponsor guidelines and AUC policy. It also keeps the University community updated on grant opportunities, research funding competitions and other relevant information. Proposal writing workshops are sometimes offered by the Office to faculty and staff to strengthen proposal writing skills. You can find useful information on OSP at http://www.aucegypt.edu/about/sponsored-programs

GAS is in charge of disbursement of external funds and financial reporting. This office is also responsible for ensuring compliance with AUC and sponsors' financial policies and procedures.

PISU role is to assist Principal Investigators in the management of externally funded grants programs' budgets, through handling related financial and logistical aspects, while ensuring compliance with the sponsor requirements as well as AUC policies and procedures. In some cases, departments/centers have their own grant management team to manage the financial/logistical aspects of their projects. Accordingly, PISU won't be involved in managing their grants. This will be decided on a case by case basis.

RESPONSIBILITIES OF THE PRINCIPAL INVESTIGATOR

Principal Investigator

Only full time faculty/senior staff can act as Principal Investigator for any grant. Part time faculty cannot apply to act as PIs for any grant.

General Responsibilities

In general, the technical requirements, day-to-day administration, and financial management of the project as well as keeping the Department Chair and Dean apprised of progress and any problems, are your responsibility as Principal Investigator. Additionally, you are ultimately responsible for every aspect of the project implementation and execution; hence, you should become familiar with the agreement and its conditions, and have the obligation to:

- Conduct the project according to the approved statement of work within the framework of any special terms and conditions;
- Notify OSP of any proposed changes in the project, such as a revised scope of work, the change or absence of the PI, changes in the budget, period of performance, etc.;

- Control expenditures according to the sponsor-approved budget;
- Plan the project financial activities and budget spending areas on-going, and coordinate with PISU to initiate the necessary transactions and documents/forms for travel, purchasing, employment, contracted services, extra compensation, etc., in conformity with established university business policies and procedures;
- Assure that cost-sharing or matching commitments are fulfilled and reported to OSP in a timely manner;
- Provide care and maintenance of property procured with project funds;
- Write and submit progress reports as stipulated in the award agreement;
- Complete the progress and final technical report in the format specified by the sponsor, and send it to OSP one week before the required deadline;
- Review and approve all financial reports prepared and issued by GAS and PISU;
- Request additional time if needed for the proper execution of the project through OSP at least four weeks before the end date.

Approval of Institutional Review Board (IRB) on Human Subjects & CAPMAS

AUC IRB committee protects the rights of individuals who are asked to participate in research generated from all externally funded grants and to assure that all research projects adhere to the Egyptian government, US federal and AUC regulations on the protection of human subjects.

All research involving collecting data from human participants must gain approval from the Institutional Review Board (IRB) **before research can begin**. Examples of data sets that require human participation include, but not limited to, questionnaires, interviews, systematic observation, focus groups, blood samples, human tissues, and video-recording.

All research conducted by AUC faculty, students, and staff require IRB approval even if it will occur outside Egypt, and all research to be done at AUC or supported by AUC must receive IRB approval even if the principal investigator (PI) is not an AUCian.

You must submit any survey tools for research (e.g. questionnaires) that involve the use of human subjects for review by IRB. All proposals made to the IRB should be sent to IRB Chair, Dr. Heba Kotb, at hebakotb@aucegypt.edu. She will also address any queries about this policy.

For more information, please visit:
https://www.aucegypt.edu/research/institutional-review-board

The questionnaire should be submitted for review to IRB before submitting the research proposal to the sponsor. If and when the award is granted, the survey tools should be again reviewed by IRB.

After review by the IRB committee of the sample questionnaire, a memo is sent to the PI either requesting changes in the procedures or approving the procedures in terms of minimizing risks to human subjects and ensuring adequate confidentiality of data collected.

Any survey, interview or the similar carried out in Egypt requires prior approval by the Egyptian government. The American University in Cairo complies with the regulations of the Egyptian Government's Central Agency for Public Mobilization and Statistics (CAPMAS).

CAPMAS Regulations require entities in the government, public or private sector, to request CAPMAS written approval before carrying out the research or study.

For more information, please contact the Office of the University Counselor or visit: https://www.aucegypt.edu/research/undergraduate-research/resources/capmas-application-package

NOTE: *Please refer to the Audits section for your responsibilities related to Documentation*

Contract File & Record Keeping

OSP keeps a complete contract file that contains the original contract/grant agreement and other award documents such as correspondence, reports, and any change approvals.

In addition, the PI's department is also responsible for keeping on file a backup of all records, technical reports and other documents related to the project for audit purposes for a period of three years after the termination date of the project (or longer as specified by the sponsor and as stated in the award summary). The controller's office is responsible for keeping all accounting records for the same period.

The PI Support Unit is responsible for keeping on file a copy of all financial books, records, and documents.

Reporting Requirements

The PI is responsible for preparing the narrative portion of all reports submitted to the funding agency. The Award Summary will state all reporting requirements, including the reporting frequency and to whom the report must be submitted.

Typically, the narrative/technical reports are submitted by OSP. However, sometimes, based on the award's specifics, these reports should be directly submitted by the PI to the sponsor. In those few cases, the PI should forward a copy of the submitted reports to OSP. This will facilitate post award audits and minimize requesting them later from the PI and department staff for evidence that the reports were submitted.

GAS will prepare the required official financial reports for the PI's review and approval before official submission by OSP to the funding agency.

Federal regulations and other sponsored funds require an effort report to support and document salary charges to federal grants and contracts. PISU, if involved in the management of the grant, will prepare the official "Time and Effort Report" for each person working on the project. Project employees must sign the form with yourself co-signing as PI. The PI's form certifying your effort needs to be signed by the Center Director or School Dean.

> **NOTE:** OSP will transmit all reports to the funding agency on the PI's behalf.

> **NOTE:** Failure to submit timely reports can penalize the institution as a whole by reducing AUC's chances to receive new awards from the granting agency.

Grant Award Management

Before accepting an award on behalf of the University, OSP will review its terms and conditions and will negotiate favorable terms and, where needed, appropriate remedies if the award's conditions are incompatible with University policies, or if the agreement falls short of the agreed-upon proposal.

As soon as agreement is reached with the sponsor, OSP will prepare an Award Approval Form (AAF). The AAF will summarize contractual and budgetary information, payment terms and, other vital conditions.

OSP will send you the AAF to sign as PI, and to secure the signatures of the Center Director or Department Chair, and Dean indicating their approval. You should return the signed AAF to OSP to continue the approval process, which is securing the signature of the Provost and the Vice President for Finance and Chief Financial Officer (CFO) if applicable (this is needed if the CFO was not involved in the Proposal Phase).

> **NOTE:** *The Board of Trustees has only authorized the President and the Provost to sign contracts that legally bind the university. Staff, faculty members, department chairs, center directors, and deans are not authorized to sign unless they have specific written delegation from the President. Please be careful that you do not inadvertently sign a legal document unless you are authorized and required to do so. OSP will ensure that proper signatures are in place for you.*

Following acceptance of an award, OSP will distribute a document very similar to the AAF, titled Award Summary. The Award Summary provides you, GAS, PISU and other administration support offices with the information needed to administer your project, and understand the award conditions and reporting requirements. OSP will issue an Award Summary change for every official amendment to the project. Consider the Award Summary as a "snapshot" of your project's financial and technical requirements. The Award Summary will include the WBS number (Work Breakdown Structure) and sub-line items, which constitute your project's account number on SAP (please see section "Setting Up Your Project" below). It will also include an initial budget set up input on the SAP, which you can fine-tune within the award's rules and limitations, if needed. This will enable you to begin spending.

> **NOTE:** *For Federal Awards, specific Federal codes/circulars/regulations MUST be followed as stipulated in the Award Summary.*

The principal investigator and the supporting AUC units should read the Contract and all attachments in their entirety. The award summary serves only to flag the crucial

conditions and is not a substitute for the agreement. OSP will answer any questions and help interpret any obscure aspects of the document.

SETTING UP YOUR PROJECT

About SAP:

SAP stands for Systems Applications and Products. It is the name of both online financial and administrative software and the company that developed it. AUC is currently using the Projects System under SAP to manage all externally funded programs. The Projects System uses WBS (Work Breakdown Structure) Elements. Each WBS element represents a line item or a group of line items in your budget. The PISU or department staff member(s) handling your project have access to SAP. The admin. staff member in the grant project should ideally have SAP access as well.

Budget Control
You are responsible for ensuring that funds are spent according to the approved budget by the Sponsor because you initiate all the charges throughout the life of the project. PISU will send you a periodic informal report of expenditures that you, or your designee, should review and verify that expenditures are in accordance with the approved budget.

You can also request a report update from PISU to reconcile your records with the University's system. However, because of the inevitable gap in time between when expenses are submitted for payment and when they appear in the University's financial system, you should maintain your own "real-time" records by subtracting expenses from the appropriate line item in the budget. GAS, OSP, and PISU can assist you with any budget questions.

Changing the initial budget on SAP

To change the initial project budget breakdown on the system, you should complete the "Budget Change Request"
(https://documents.aucegypt.edu/Docs/offices_budget/Budget_Change_Request.pdf), using the WBS numbers attached to the Award Summary. To initiate the process, you need to submit the request to PISU by mail, specifying all related details. PISU will complete the request for budget change form and resend it for your approval, and then submit the approved form to GAS.
To complete this form, PISU works with the PI to identify the expense items or GL numbers, a listing of which can be found in the **"Budget and Financial Planning Directory" at** https://www.aucegypt.edu/about/offices/budget-and-financial-planning

GAS, OSP, and PISU staff will be available to answer any questions whenever needed.

SPONSOR APPROVAL

You should consult with **OSP** to request **prior approvals** from the **sponsor** in any of the following cases:
- Change in the project scope or objective
- Change in the Principal Investigator or Key personnel
- Budget Revision/Modification

- Extension of Award Expiration Date (No Cost Extension)
- Absence of PI

Change in the project scope or objective

Significant changes in the scope of work from what was originally proposed and approved by the sponsor always require notification and/or approval from the sponsor. You are advised to contact OSP as soon as possible in case of any changes in the objectives/deliverables or scope. Additionally, changes in methodology or delays of events that may negatively affect the progress of the project need to be reported to OSP who will communicate such change to the sponsor as soon as it is realized and secure the necessary approvals.

Change in the Principal Investigator or Key personnel

Requesting a change in PI or key personnel must be submitted to the sponsor through OSP. An approval from the Department Chair and/or the Dean must be provided to OSP at the time of the request. The request should include a CV (bio) and a current and pending support letter for the proposed new PI. OSP shall then submit the request to the sponsor to secure the necessary approvals.

Budget Revision/Modification

You should contact OSP as soon as you determine that budget modifications are needed and before their implementation allowing OSP proper time to seek the sponsor's approval and forward the change to GAS to implement it internally in SAP.

The budget modification might be one of the following:
- Reallocation between line items
- Removal or addition of line items
- Reduction or increase in the total amount of the budget

When you contact OSP, s/he can provide you with a guiding form to fill in the budget changes required using the last sponsor-approved budget.

The budget modification request must be detailed and complete. Insufficient data and/or inadequate explanations/justification may lead to the request being rejected.

When OSP receives approval for the budget modification request from the sponsor, OSP will distribute an "award summary change" to you, GAS, PISU and the other support offices. OSP and GAS will implement this change in SAP.

Extension of Award Expiration Date (No Cost Extension)

If it is necessary to extend the project period, without requesting additional funds, to complete the project, such requests must be submitted by OSP to the sponsor for approval. Different procedures may be used depending on the type of award and sponsor.

When you contact OSP, s/he can provide you with a guiding form, if needed, to justify the no cost extension, the extension time needed, and how the remaining funds will be spent. If the extension requires a budget modification, you will need to follow the steps mentioned in the budget modification section above.

Additional information may be necessary, depending on the sponsor's requirements. Extension requests should be sent at least 30 days before the scheduled termination (time period may vary depending on the sponsor's requirements).

Absence of PI

If the PI will be away from the project for a period of time more than three months, arrangements for interim oversight of the project should be made and a formal request should be sent to the sponsor for approval. This information should be provided in writing to OSP in advance and as soon as possible. OSP shall submit a written approval request of such arrangements to the sponsor. If the sponsor does not approve the arrangements, the award may be terminated.

CLOSING OUT A SPONSORED PROJECT

Closing of the project WBS occurs when all work has been completed, all accounting records are in order, required technical and financial reports have been submitted to the sponsor, cost sharing commitments have been met and documented, and all project payments have been received and the sponsor approved the final report, and the unspent balance is refunded to the sponsor (if applicable), thus confirming the closeout.

Once a final report is submitted to the sponsor, you cannot get reimbursed for additional costs. It is critical that all project-related costs get allocated to the project area/organization before the final report is submitted

OSP will prepare the Close Out form that is then transmitted to you, the Office of Budget and Planning, and GAS.

To formalize the assignment and accountability of residual funds from Expired Fixed Price and Cost Reimbursement Awards, please refer to the following link:

https://documents.aucegypt.edu/Docs/research_supoffices_osp/Procedure-Governing-the-Use-of-Expired-Grants-funds-April-2022.pdf

Grant Budget Management

Typically, project expenditures fall within the following expense types:

1. **Personnel Compensation (salary and benefits)**
2. **Travel and Per Diem**
3. **Equipment**
4. **Printing, Publishing and Duplicating**
5. **Office supplies**
6. **Communication**

1. **Personnel Compensation**
   AUC Faculty Compensation**:** AUC's policy on faculty salaries may be found in AUC's Personnel Policies and Procedures that may be obtained from the Provost's Office or can be found at: http://www.aucegypt.edu/about/university-policies. AUC Faculty Release time memos, and/or research/summer/winter compensation payments, must be initiated through PISU, and approved by the Department Chair, Dean, then the Provost, as per the award summary timings and conditions.

   Non-AUC Faculty Project Appointments should be approved by the area head.

   New Staff Appointments Appointment of grant-funded staff, consultants and/or other non-faculty personnel under a specific project should be made through the Human Resources office (HR), copying PISU. HR will advise you on the form appropriate to the type of appointment.

   For more information on HR Operations Policy for externally-funded staff, please visit: https://documents.aucegypt.edu/Docs/Policies/HR%20Operations%20Policy%20for%20Externally%20Funded%20Staff.pdf

   Allocation of AUC staff time to projects To allocate staff compensation to a project, you should send a memo to PISU and GAS with the required change of salary allocation, including the level of effort, duration, WBS number and amount The request is reviewed by PISU, approved by GAS who then submits it to HR for processing.

2. **Travel and Per Diem:**
   Purchase of airline, train or bus tickets and hotel reservations, are made through AUC's Travel Office. All travel requests should be made through AUC Travel online system at: http://www4.aucegypt.edu/travelrequest.
   So for sponsor-approved travel, you must complete the following forms:

   o   New Travel Request: http://www4.aucegypt.edu/travelrequest
   o   A Per Diem Request (Per Diem Allowance Form),

https://documents.aucegypt.edu/docs/offices_controller/Per%20Diem%20Allowance%20Application.xlsx in addition to any documentation from the funding agency approving the travel, should be completed by the PI and sent to PISU for review, and then to GAS, who will issue the payment .

> **NOTE:** *When issuing per diem payments, GAS will ensure the per diem rates are in compliance with the funding agency's rates.*

- After the traveler's return he/she should complete the Accounting for Per Diem Form which you should then send to PISU for review, followed by GAS to settle the per diem received against actual expenses incurred.

> **NOTE:** *FEDERAL travel and per diem follow different guidelines from the University's. Air travel must be on US carriers. Federal per diem rates must be used, and settlement of per diem requires that the travelers retain actual receipts for lodging. See travel regulations at:* http://www.gsa.gov/portal/content/104877

3. Equipment

Purchase of new equipment/furniture MUST be done through AUC Supply Chain Management Office (SCM). The PI initiates the request to PISU by email, who then completes the SAP system purchase requisition form, and sends it to SCM for processing and purchase order issuing.

As known in the grants world, equipment is purchased to serve the purpose of the grant. Accordingly, purchase of equipment must be initiated and completed the soonest to enable the PI to utilize the equipment to fulfil the scope of the grant. There are some exceptions to this rule when the purpose of the grant itself is to purchase equipment.

> **NOTE:** *Purchase of equipment is governed by the project agreement and pertinent regulations, e.g., competitive bidding or ownership of equipment, etc., as well as the Controller's office and Supply Chain Management Office regulations. If you have a pro-forma or quote from a supplier, you should attach it to the requisition. If not, AUC Supply Management Office can obtain quotes.*

For more information, future updates, and forms to use, please contact Supply Chain Management Office (SCM) or visit:
https://www.aucegypt.edu/campus-life/services/supply-chain-management

For SCM policies, please follow the links below:
https://documents.aucegypt.edu/Docs/Policies/Procurement%20Services%20Policy.pdf
https://documents.aucegypt.edu/Docs/Policies/DPO%20Policy-2019.pdf

4. Printing, Publishing and Duplicating

All orders must be requisitioned through the AUC Duplicating Center or print shop, copying the PISU on the request.

For more information, please see, https://www.aucegypt.edu/campus-life/services-facilities/print-shop-and-copy-center

5. Office Supplies

To purchase office supplies, you should use the AUC Supplies Store, which has some frequently used items in stock. To order the supplies, the PI sends an email with the requested items to the AUC inventory warehouse, copying PISU, who replies back with availability and prices. PISU then creates a reservation on SAP and sends the details to the inventory warehouse for order processing.

For more information, please refer to:
https://documents.aucegypt.edu/Docs/Policies/Procurement%20Services%20Policy.pdf

If the items needed are not available at AUC Supplies Store, you may purchase the item(s) directly from the local market using the petty cash, with taxes deducted as appropriate.

6. Communication

To send faxes you must deliver your request at the AUC Fax Office (campus center). To send mail outside AUC, you must fill-out an Outgoing Mail Request form and send it along with the package to the AUC mail office or wait for the daily mail pick up.

For more information, please visit:

https://www.aucegypt.edu/offices/facilities-and-operations/services
https://documents.aucegypt.edu/Docs/Policies/The%20Business%20Support%20Policy.pdf

ADDITIONAL NOTES ON EXPENDITURE

NOTE: *Excessive spending near the end of a project is a "red flag" for project auditors. Such activity raises questions about purchases that may be hard to justify in terms of project benefit and their necessity to complete project goals.*

Purchases
Upon The PI's approval of all purchases, typically, a purchase is made through SAP Purchase Requisition (PR).

In some cases, where the purchase value does not exceed $2,000, purchasing can be done directly with one vendor/ quotation. For Direct Purchase (DP) and Direct Purchase Order (DPO) policy please visit:
https://documents.aucegypt.edu/Docs/Policies/DPO%20Policy-2019.pdf

For more information on procurement policy, please visit:
https://documents.aucegypt.edu/Docs/Policies/Procurement%20Services%20Policy.pdf

On occasion, a cash imprest, or cash advance may be used. The burden of spending appropriately rests entirely with the purchaser, i.e. the Principal Investigator. If an expense is not allowable, the expense must be removed from the project's account. Therefore, it is recommended that project purchases be made with Purchase Requisitions, and/or AUC related office policy, as per above.

Subcontracting
Projects requiring work outside of AUC or needing consultants require subcontracts to be issued through OSP. Principal Investigators should work with OSP to develop Memorandums of Understanding, Letter Contracts, Work Statements, and sub-contract budgets.

Cash Advance & Cash Imprest
You can obtain a cash advance (one-time advance for a specific purpose) or a cash imprest (revolving advance to be settled at the end of the project) from GAS, through PISU. The one-time advance should be settled within a maximum period of two weeks after the expiration of the purpose for the advance. To get a cash advance or imprest, the PI must send the request to PISU by email, highlighting the requested amount and supporting details. PISU will prepare a Payment Request by first creating funds reservation on SAP, then completing a General Payment Request form and submit it to GAS. To settle the advance, the PI must submit the invoices and any supporting documents to PISU, who will then prepare a General Journal Voucher supported by receipts and submit it to GAS.
For more information, please visit:
https://documents.aucegypt.edu/docs/offices_controller/Cash%20Advances%20and%20Down%20payments%20policy.pdf

 For more information, please visit:
https://documents.aucegypt.edu/docs/offices_controller/Petty%20cash%20policy1.pdf
https://www.aucegypt.edu/about/university-policies

> **Note:** *Payment Requests payable to you should have the approval of the Chair, Dean or Center Director.*

You must secure proper receipts at all times and must justify failure to obtain them in writing.

Petty Cash Vouchers (10LE – 300 LE only)
If there is difficulty in securing receipts, AUC will reimburse you for transactions up to LE 300 only, provided that you report the expense on a Petty Cash Voucher with supporting documents attached. However, this does not grant an automatic waiver for obtaining receipts for transactions between LE 10 and LE 300.

The Payment Request (for payment to third parties)
The General Payment Request form https://www.aucegypt.edu/about/offices/controller/forms

is the only way to request payment to a third party (e.g. consultants, service companies, suppliers). This form is not to be used for inter-departmental charges.

Every payment made for personal service (other than through the payroll) should either include the beneficiary's Tax Identification Number (TIN) or Social Security Number (SSN) in the case of US taxpayers or US citizens, or, in the case of citizens/taxpayers of other nationalities the relevant passport, ID or social insurance number. It is important to confirm for all beneficiaries having a non-US nationality that they are not also Green Card holders. AUC is obliged to report ALL payments of Green Card holders, irrespective of the person's nationality or country of tax residence.

> **NOTE:** *It takes at least five working days from the day a Payment Request is submitted to the day cash or a bank transfer is issued.*

> **NOTE:** *If a payment is to be made outside Egypt and in foreign currency, the correct address and social security number for tax collection purposes should both be included under the "comment" section.*

> **NOTE:** *If unforeseen pre-award costs are planned, the PI should request written approval from the sponsor through OSP for reimbursement of those costs, before incurring such costs. OSP will forward the approval to GAS if granted, authorizing them to disburse the appropriate funds.*

All expenditures must be in accordance with the Procedures Manual for Externally- Funded Grants:
https://documents.aucegypt.edu/Docs/offices_controller/Externally%20Funded%20Grants%20Procedures%20Manual%20-%20June%202020%20(3).pdf

For more information, please visit: https://www.aucegypt.edu/about/university-policies

UNALLOWABLE COSTS

Since the project proposal was coordinated through OSP, then the award budget is already consistent with the Uniform Guidance – 2 CFR 200 regarding unallowable costs. For a complete list and noted exceptions, please contact OSP.

Listed below are some of the most common unallowable costs as mandated by the Federal Regulations:
- Advertising, public relations, entertainment costs
- Alcohol and food (unless an integral part of the program and approved as such in the budget)
- Alumni activity, commencement and convocation costs
- Donations or contributions
- Executive lobbying costs
- Goods, services, and housing for personal use
- Membership costs in civic clubs, community organizations, country clubs, social or dining clubs or organizations
- Airfare travel cost in excess of lowest available commercial discount airfare or customary standard coach airfare

INDIRECT COST RATE

The indirect cost rate specified in the approved proposal should be applied to project expenditures. This rate is calculated manually by the accountants in GAS, charged to SAP and then reported in the financial report but you should monitor the budget as a whole to make sure the allocation between direct and indirect costs remains correct.

COST SHARING

Any cost-sharing specified in the proposal must also be adhered to, whether it is in the form of cash funds, third party contributions or in-kind contribution.

Cash cost-sharing funds must be spent in accordance with the sponsor's approved budget for allowable expenditures and must be available and used within the defined project period.

A separate account (WBS number) will be setup on SAP for cost sharing funds so that auditors can easily verify the amount. It is the responsibility of the PI to feed the cost sharing WBS from the source of funds specified and approved at the time of the proposal.

Audits

AUC must maintain a paper trail for auditing purposes. Documenting the actions, you take during the project serves as a safeguard during the audits. AUC has created forms to document certain transactions. They are listed throughout this document.

OSP keeps the official agreement file which contains the original award document (contract or grant), award amendments, correspondences, reports, and all other official documents related to your project.

Ideally, OSP would like to limit an audit to our office without involving you. Therefore, throughout the project's period, we will work to maintain a high level of documentation to safeguard the University and your project.

Funding agencies usually send the official award documents to OSP for negotiation and approval. However, some agencies send the official documents directly to the PI. In this case, you should immediately notify and send the documents to OSP to ensure the proper processing and filing for the audit and the administration of your award.

Useful Links

- **The Office of Sponsored Programs (OSP):**
  https://www.aucegypt.edu/about/sponsored-programs

- **The PI Support Unit (PI-SU):**
  https://www.aucegypt.edu/offices/sponsored-programs/principal-investigator-support-unit

- **AUC Policies:** http://www.aucegypt.edu/about/university-policies

- **The Institutional Review Board:** https://www.aucegypt.edu/research/institutional-review-board

- **The CAPMAS Policy:** https://www.aucegypt.edu/research/undergraduate-research/resources/capmas-application-package

- **The Office of Budget and Financial Planning's Budget Documents:**
  https://www.aucegypt.edu/about/offices/budget-and-financial-planning

- **Employment Policies and Procedures General Provisions:**
  https://documents.aucegypt.edu/Docs/Policies/HR%20Operations%20Policy%20for%20Externally%20Funded%20Staff.pdf

- **Business Support Services:** https://www.aucegypt.edu/campus-life/services/supply-chain-management/business-support-services

- **Print Shop and Copy Centre:** https://www.aucegypt.edu/services/print-shop-and-copy-center/

- **Travel Request System:** https://www4.aucegypt.edu/travelrequest/

- **Travel Policy:**
  https://documents.aucegypt.edu/Docs/Policies/Travel%20Policy.pdf

- **Office of the Controller Forms:** https://www.aucegypt.edu/offices/office-controller/forms/

- **Procedures Manual for Externally- Funded Grants:**
  https://documents.aucegypt.edu/Docs/offices_controller/Externally%20Funded%20Grants%20Procedures%20Manual%20-%20June%202020%20(3).pdf

- **Per Diem Allowance Form:**
  https://documents.aucegypt.edu/docs/offices_controller/Per%20Diem%20Allowance%20Application.xlsx

- **U.S. General Services Administration Per Diem Rates:**
  http://www.gsa.gov/portal/content/104877

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