

# Appendix - Key References

Find Key References as links at <http://web.mit.edu/osp/>

## Key Home Pages

- ▶ Audit Division- <http://web.mit.edu/audiv/www/>
- ▶ Controller's Office- <http://controllers.mit.edu/>
- ▶ Office of Sponsored Programs- <http://web.mit.edu/osp/www/>
- ▶ Procurement Department - <http://controllers.mit.edu/procurement/>
- ▶ Property Office- <http://controllers.mit.edu/site/property>
- ▶ Technology Licensing Office- <http://web.mit.edu/tlo/www/>
- ▶ Vice President for Research- <http://web.mit.edu/vpr/www/>

## Section 1 - The Environment for Research

### MIT websites

- ▶ Awards: Treatment as Gifts or Sponsored Contracts- [http://web.mit.edu/osp/www/gift\\_grant.pdf](http://web.mit.edu/osp/www/gift_grant.pdf)
- ▶ COEUS web site- <http://coeus.mit.edu/index.html>
- ▶ Committee on the Use of Humans as Experimental Subjects (COUHES)- <http://web.mit.edu/committees/couhes/>
- ▶ Committee on Animal Care (CAC) - <https://web.mit.edu/comp-med/Restrict/CAC/index.html>
- ▶ Controller's Accounting Office (CAO):
  - Financial Reports- [http://controllers.mit.edu/site/reports\\_publications](http://controllers.mit.edu/site/reports_publications)
  - On-line Systems- [http://web.mit.edu/cao/www/cao\\_index\\_online\\_sys.html](http://web.mit.edu/cao/www/cao_index_online_sys.html)
- ▶ Humans as Experimental Subjects Training, VP Research memo- [http://web.mit.edu/osp/www/memo-2006gast\\_hum\\_subj.pdf](http://web.mit.edu/osp/www/memo-2006gast_hum_subj.pdf)
- ▶ In the Public Interest: MIT Report on Access to and Disclosure of Scientific Information- <http://web.mit.edu/faculty/reports/publicinterest.pdf>
- ▶ Internal Orders and Non-Research WBS Elements- <http://web.mit.edu/osp/www/internalorders.htm>
- ▶ MIT Policies and Procedures- <http://web.mit.edu/policies/>
- ▶ Office of Sponsored Programs (OSP) Terms and Definitions- [http://web.mit.edu/osp/www/terms\\_definitions.htm](http://web.mit.edu/osp/www/terms_definitions.htm)
- ▶ OSP Summary Form- [http://web.mit.edu/osp/www/prop\\_sum\\_form.pdf](http://web.mit.edu/osp/www/prop_sum_form.pdf)
- ▶ Personnel Policy Manual- <http://web.mit.edu/hr/policy/>
- ▶ Procedures for Dealing with Academic Misconduct in Research and Scholarship- <http://web.mit.edu/policies/10.2.html>
- ▶ Procurement Department Policies and Procedures- [http://controllers.mit.edu/site/procurement/policies\\_procedures](http://controllers.mit.edu/site/procurement/policies_procedures)

- ▶ Supplement to Academic Misconduct Policy- <http://web.mit.edu/vpr/www/misconsup.html>.

### **Government websites**

- ▶ Federal Acquisition Regulations- <http://farsite.hill.af.mil/>
- ▶ OMB Circular A-21- [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html)
- ▶ OMB Circular A-110- <http://www.whitehouse.gov/omb/circulars/a110/a110.html>
- ▶ OMB Circular A-133- <http://www.whitehouse.gov/omb/circulars/a133/a133.html>
- ▶ Protection of Human Subjects, The Common Rule 45 CFR 46- <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.htm>

## **Section 2 - Sponsored Programs Basics**

### **MIT websites**

- ▶ Classification of Unallowable vs. Allowable Costs and Related Issues of Travel and Meeting Expenses- [http://web.mit.edu/osp/www/unallowable\\_allowable\\_costs.doc](http://web.mit.edu/osp/www/unallowable_allowable_costs.doc)
- ▶ Employee Benefit Rates- <http://web.mit.edu/osp/www/empben.htm>
- ▶ Facilities & Administrative Rates (Indirect Costs)- <http://web.mit.edu/osp/www/indirect.htm>
- ▶ Funding Opportunities for MIT: ResearchResearch- <http://www.researchresearch.com>
- ▶ Guidelines for Financial Review and Control- [http://controllers.mit.edu/general\\_ledger\\_operations\\_reporting/policies\\_procedures/financial\\_review\\_and\\_control](http://controllers.mit.edu/general_ledger_operations_reporting/policies_procedures/financial_review_and_control)
- ▶ Meeting Expenses- [http://controllers.mit.edu/general\\_ledger\\_operations\\_reporting/policies\\_procedures/general\\_accounting/meetings\\_expense](http://controllers.mit.edu/general_ledger_operations_reporting/policies_procedures/general_accounting/meetings_expense)
- ▶ OSP Summary Form- [http://web.mit.edu/osp/www/prop\\_sum\\_form.pdf](http://web.mit.edu/osp/www/prop_sum_form.pdf)
- ▶ Personnel Leave Policies- <http://web.mit.edu/hr/policy/4-12.html>
- ▶ Policy on Faculty Effort Reporting- [http://web.mit.edu/osp/www/Fac\\_Effort\\_Reporting.pdf](http://web.mit.edu/osp/www/Fac_Effort_Reporting.pdf)
- ▶ Post-award Basics- [http://web.mit.edu/osp/www/Basics/basic\\_postaward.html](http://web.mit.edu/osp/www/Basics/basic_postaward.html)
- ▶ Preparing the Proposal (Application)- [http://web.mit.edu/osp/www/pre\\_prop.htm](http://web.mit.edu/osp/www/pre_prop.htm)
- ▶ Proposal Preparation and Review, Basics of- [http://web.mit.edu/osp/www/Basics/basic\\_propprep.htm](http://web.mit.edu/osp/www/Basics/basic_propprep.htm)
- ▶ Research Proposal Budgets and Vacation Time Expense- [http://web.mit.edu/osp/www/vacation\\_accrual\\_costs.htm](http://web.mit.edu/osp/www/vacation_accrual_costs.htm)
- ▶ Subawards- [http://web.mit.edu/osp/www/Basics/basic\\_prop\\_subawards.htm](http://web.mit.edu/osp/www/Basics/basic_prop_subawards.htm)
- ▶ Unallowables and Screening Process for Unallowables- [http://controllers.mit.edu/sponsored\\_projects\\_accounting/policies\\_procedures/unallowables](http://controllers.mit.edu/sponsored_projects_accounting/policies_procedures/unallowables)
- ▶ Underrecovery/Sponsored Projects Accounting- [http://controllers.mit.edu/site/sponsored\\_projects\\_accounting/policies\\_procedures/underrecovery](http://controllers.mit.edu/site/sponsored_projects_accounting/policies_procedures/underrecovery)

### **Government websites**

- ▶ Federal Acquisition Regulations- <http://farsite.hill.af.mil/>
- ▶ Federal Business Opportunities- <http://www.fedbizopps.gov/>
- ▶ Federal Funding Sources- <http://www.grants.gov/search/searchHome.do>

- ▶ Government Printing Office Access (GPO Access)- <http://www.gpoaccess.gov/fr/index.html>
- ▶ OMB Circular A-21- [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html)
- ▶ OMB Circulars list- [http://www.whitehouse.gov/omb/grants/grants\\_circulars.html](http://www.whitehouse.gov/omb/grants/grants_circulars.html)

### **Section 3 - Direct Charging**

#### **MIT websites**

- ▶ Effort Reporting- [http://web.mit.edu/osp/www/Fac\\_Effort\\_Reporting.pdf](http://web.mit.edu/osp/www/Fac_Effort_Reporting.pdf)
- ▶ Life of An Award Definition - [http://web.mit.edu/osp/www/Implementation\\_of\\_fixed\\_rate.htm](http://web.mit.edu/osp/www/Implementation_of_fixed_rate.htm)
- ▶ Subaward Agreement and Vendor, Definition- <http://web.mit.edu/osp/www/Subaward-Vendor-Definition.pdf>
- ▶ Subaward Basics- [http://web.mit.edu/osp/www/Basics/basic\\_prop\\_subawards.htm](http://web.mit.edu/osp/www/Basics/basic_prop_subawards.htm)
- ▶ Service Center Policy & Procedures- [http://web.mit.edu/osp/www/OSP\\_Booklet\\_2005/service\\_centers.htm](http://web.mit.edu/osp/www/OSP_Booklet_2005/service_centers.htm)

#### **Government websites**

- ▶ NIH Salary Cap Rates- [http://grants1.nih.gov/grants/policy/salcap\\_summary.htm](http://grants1.nih.gov/grants/policy/salcap_summary.htm)
- ▶ OMB Circular A-133- <http://www.whitehouse.gov/omb/circulars/a133/a133.html>
- ▶ OMB Circular A-133, Compliance Supplement- [http://www.whitehouse.gov/omb/circulars/a133\\_compliance/04/04toc.html](http://www.whitehouse.gov/omb/circulars/a133_compliance/04/04toc.html)

### **Section 4 - Cost Sharing**

#### **MIT websites**

- ▶ Cost Sharing Primer for DLC Administrators- [http://web.mit.edu/osp/www/cost\\_costsharing.htm](http://web.mit.edu/osp/www/cost_costsharing.htm)

#### **Government websites**

- ▶ Unallowable Costs as defined in OMB Circular A-21 Section J- [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html#j](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html#j)

### **Section 5 - Administrative Charging**

#### **MIT websites**

- ▶ Current Allocation Rates- [http://web.mit.edu/osp/www/allocation\\_rate.htm](http://web.mit.edu/osp/www/allocation_rate.htm)
- ▶ Direct Charging of Administrative and Clerical Costs- <http://web.mit.edu/osp/www/directcharging.pdf>
- ▶ General Rules of Laboratory Allocations- [http://web.mit.edu/osp/www/cost\\_allocation.htm](http://web.mit.edu/osp/www/cost_allocation.htm)

#### **Government websites**

- ▶ OMB Circular A-21, Appendix A- <http://farsite.hill.af.mil/reghtml/regsfar2afmcfars/fardfars/far/farapndx1.htm#P3354.625171>

## Section 6 - Cost Transfers

### MIT websites

- ▶ CAO Training Classes- [http://controllers.mit.edu/calendar\\_schedules/training](http://controllers.mit.edu/calendar_schedules/training)
- ▶ Creating Journal Vouchers- <http://web.mit.edu/sapr3/docs/webdocs/finop/jv/foJV.html>
- ▶ MIT Training- <http://web.mit.edu/training/>
- ▶ SAP Journal Voucher Uploads- <http://web.mit.edu/sapr3/docs/webdocs/finop/jv/foJVUP.html>
- ▶ SAPweb- <http://web.mit.edu/sapweb/>

## Section 7 - Equipment Purchase & Property Management

### MIT websites:

- ▶ Fabricated Equipment Policy- [http://controllers.mit.edu/property/policies\\_procedures/fabricated\\_equipment](http://controllers.mit.edu/property/policies_procedures/fabricated_equipment)
- ▶ MIT Capitalization Policy- [http://controllers.mit.edu/property/policies\\_procedures/policy\\_and\\_procedure\\_manual/5\\_0\\_capitalization\\_policy\\_for\\_equipment](http://controllers.mit.edu/property/policies_procedures/policy_and_procedure_manual/5_0_capitalization_policy_for_equipment)
- ▶ OSP Contract Administrator List (by Unit)- <http://web.mit.edu/osp/www/unit.htm>
- ▶ Property Office- <http://controllers.mit.edu/property>
- ▶ Property Office- <http://web.mit.edu/property/www/>

## Section 8 - Project Monitoring

### MIT websites

- ▶ Audit Division home page- <http://web.mit.edu/audit/www/>
- ▶ MIT Record Retention Policy- <http://libraries.mit.edu/records/financial-records.html>.
- ▶ Sponsored Projects Accounting-Closeouts Policies and Procedures - [http://controllers.mit.edu/sponsored\\_projects\\_accounting/policies\\_procedures/journal\\_vouchers/closeouts](http://controllers.mit.edu/sponsored_projects_accounting/policies_procedures/journal_vouchers/closeouts)
- ▶ Sponsored Projects Accounting-Unallowables Policies and Procedures - [http://controllers.mit.edu/sponsored\\_projects\\_accounting/policies\\_procedures/unallowables](http://controllers.mit.edu/sponsored_projects_accounting/policies_procedures/unallowables)

### Government websites

- ▶ OMB Circular A-21, Cost Principles for Educational Institutions- [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html)
- ▶ OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations- <http://www.whitehouse.gov/omb/circulars/a110/a110.html>
- ▶ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations- <http://www.whitehouse.gov/omb/circulars/a133/a133.html>