

Guidelines for Costs Charged to Recovery Accounts

Financial resources are entrusted to the City University of New York (CUNY) for use in research, instruction and public service. Management of resources must be able to withstand public scrutiny. As a condition of accepting sponsor funds, the University must comply with a variety of award terms and conditions and, in the case of Federal funding, regulations that govern all awards. Compliance begins with the presentation of a proposal and continues through the expenditure of recovery-derived funds and for as long as the University is willing to accept funding from external sources.

This document describes expectations for costs charged to recovery accounts administered by Principal Investigators (PI) and Project Directors (PD) primarily affiliated with John Jay College of Criminal Justice (John Jay), and is intended to be consistent with CUNY and Research Foundation (RF) policies and procedures and federal Uniform Guidance regulations, and does not supersede any requirements established by these entities. This document also outlines a plan for reviewing costs charged to these recovery accounts.

Expectations for costs and record keeping:

Costs charged to recovery accounts are expected to adhere to standard CUNY and RF policies and procedures, as well as to federal Uniform Guidance regulations. This means that costs charged to recovery accounts should be reasonable, allocable, and consistently treated. Recovery account costs should be clearly identified, categorized and justified, and should pertain to or support the PI or PD's ongoing institutional duties.

Each PI or PD and responsible staff should maintain accurate and contemporaneous records pertaining to all costs, and should consider the following and other questions when attributing costs to recovery accounts:

- Is it clear that the cost relates to or otherwise supports ongoing research efforts or other appropriate institutional responsibilities?
- Is the cost a reasonable expense?
- Is the timing of the cost appropriate?
- Is the cost generally allowable under The Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance") http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Review of recovery accounts:

Periodically, the John Jay Office of Sponsored Programs (OSP) will review a random sample of active recovery accounts to evaluate expenditures, with a goal of fostering responsible stewardship. OSP staff will work with the RF and with the PI or PD during the review to obtain confirmatory details or documentation and to clarify any questions. OSP staff will provide the PI or PD with feedback and additional guidance as warranted.

Training and resources:

John Jay periodically offers training opportunities for PIs, PDs and responsible staff on grants management and responsible stewardship, and we encourage all faculty to attend these sessions. Faculty may also contact the Associate Director of Research Compliance at John Jay with questions.

Further guidance on whether costs are reasonable, allocable and consistently treated can be found in CUNY's Sponsored Research Compliance Guidance which provides PIs and PDs with an overview of several compliance areas inherent to the management of grants and contracts and especially to Federal regulations and compliance. <http://www2.cuny.edu/research/research-compliance/sponsored/guidance/>