Sponsored Projects Administration

INVESTIGATOR'S MANUAL

A guide to proposing and conducting sponsored projects at Tulane University

INTRODUCTION

Sponsored Projects Administration (henceforth referred to as SPA) at Tulane University has prepared this manual to guide investigators in finding funding opportunities, submitting proposals, managing awards and identifying special issues related to sponsored research.

Tulane assumes certain obligations when it accepts a sponsored project, whether in the form of a grant, a contract or a cooperative agreement. These obligations, imposed by the sponsor, by the government, or by Tulane itself, include allowable and unallowable project costs, fiscal management and accountability of research awards, and the ethical treatment of research subjects. The research environment is increasingly regulated, and Tulane must actively monitor the conduct of research in order to remain competitive.

SPA assists faculty with locating funding information, initiating and processing proposals, and administering awarded sponsored projects in accordance with the practices and policies of both Tulane and the sponsoring organization. It also acts as a liaison between investigators and other campus offices on grant- or contract-related matters.

I. GENERAL INFORMATION

Acronyms and Definitions

AAALAC American Association for the Accreditation of Laboratory Animal Care

Account Number: The unique number assigned in TAMS to which financial data is recorded. It consists of a project number, task number, and award number.

AFOSR Air Force Office of Scientific Research (Department of Defense)

AID Agency for International Development

Applied Research: The application of scientific knowledge, improvements or discoveries to the solution of a defined problem.

Audit: A formal examination of an entity's accounts or financial situation. An audit may also include the review of an organization's compliance with applicable terms, laws and regulations.

AUTM Association of University Technology Managers

BAA: Broad Agency Announcement. An announcement of a federal agency's general research interests, inviting proposals and specifying the general terms and conditions under which an award may be made.

Basic Research: Systematic inquiry directed toward a more complete knowledge and understanding of a particular subject without regard to practical applications.

BOR Louisiana Board of Regents

Budget: The cost proposal outlining project expenditures for the various periods of a sponsored agreement.

Budget Adjustment, Budget Revision: Amending a budget by transferring funds from one category or line item to another.

Budget Period: The interval of time – (usually twelve months) into which the project period is divided for budgetary and funding purposes (also see **Project Period**).

CDA: Confidential Disclosure Agreement. An agreement under which information is shared under terms of limited use and secrecy.

CDC Centers for Disease Control and Prevention

CFDA Catalog of Federal Domestic Assistance

CFR Code of Federal Regulations

Circulars: Regulations issued by the U.S. Office of Management and Budget that address the administration, costs, and auditing of federal awards.

Close Out: The act of completing all internal procedures and sponsor requirements to terminate or conclude a project.

COGR Council on Governmental Relations

COI Conflict of Interest

Community Service Projects: Projects directed toward providing or enhancing the delivery of services to a non-university audience.

Competing Proposals, Competing Renewals: Unfunded proposals that must compete for research funds, usually subject to peer review. Ongoing projects may have to compete again if the term of the original award has expired.

Continuation Project (Non-Competing): A project approved for multiple-year funding, although funds are typically committed one year at a time. At the end of the initial budget period, progress on the project is assessed, and if satisfactory, an award is made for the next budget period subject to the availability of funds. Continuation projects do not compete with new project proposals and are not subjected to peer review beyond the initial project approval.

Contract: A legally enforceable document used to procure a product or service, or to fund research, development and training. Funding supports a set of activities, services or materials, which are specified in detail by the sponsor. Contracts may be Cost-Reimbursement or Fixed Price.

CONUS Continental United States (Per Diem Rates)

Cooperative Agreement: An agreement involving the active participation and collaboration of the sponsor in project activities. This type of funding agreement defines a partnership between the sponsor and the recipient.

Copyright: Protection for original written work which prevents unauthorized use. Ideas, concepts, and facts are not copyrightable; only the mode of expression can be protected.

Cost-Reimbursement Contract/Grant: A contract/grant for which one party pays the other party for the full costs incurred in the conduct of the work, up to the committed budget amount.

Cost Sharing: A financial commitment, either mandatory (if required by statute, regulation or written policy) or voluntary, toward the total cost of a project from a source other than the granting organization. Mandatory cost sharing is specified in the Program Announcement (PA) or the Request for Proposal (RFP) announcing the availability of funding. Voluntary cost sharing has no formal sponsor requirement. Regardless of type, cost sharing must be verifiable and documented in the budget.

CRADA: Cooperative Research and Development Agreement. An agreement that allows business corporations to conduct research jointly with federal laboratories.

CTA: Clinical Trial Agreement. An agreement, typically from pharmaceutical companies, awarded to support clinical trial research projects.

DAR Defense Acquisition Regulations

DARPA Defense Advanced Research Projects Agency (DOD)

DCAA Defense Contract Audit Agency

DED Department of Education

Deficit: A condition in which expenditures exceed available account funds.

Development: The systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems or methods.

DFARS: Defense Federal Acquisition Regulations.The source regulations for research projects sponsored by the Department of Defense (DOD).

DHHS Department of Health and Human Services

Direct Costs: Costs incurred solely for the benefit of a particular project. General categories include but are not limited to salaries and wages, fringe benefits, supplies, contractual services, travel and equipment.

DOD Department of Defense

DOE Department of Energy

DOI Department of Interior

DOT Department of Transportation

DRG Division of Research Grants (NIH)

EAR Export Administration Regulations

EDISON: NIH's electronic management and reporting system for inventions.

Encumbrance: Funds that have been set aside or "claimed" for projected expenses pending actual expenditure of the funds.

EPA Environmental Protection Agency

Equipment: Tangible property having a useful life of more than two years and an acquisition cost in excess of $2,500 (Tulane's capitalization threshold).

ERA: Electronic Research Administration. Research administration using electronic resources such as the Internet, form templates and databases.

ERA Commons: The National Institutes of Health (NIH) has developed a system to facilitate the discrete exchange of essential information between NIH and applicant organizations. The "Commons" is a Web interface where NIH and the grantee community are able to conduct their extramural research administration business electronically.

ERS: Effort Reporting System. Electronic Reporting system used to certify an individual's percent of effort devoted toward sponsored activity.

Expiration Date: Signifies the end of the project period, as indicated on the award, after which project activities should cease and no funds should be expended.

Extension: An additional period of time given by the sponsor to complete work on an approved grant or contract. An extension allows previously allocated funds to be spent after the original expiration date.

F&A Costs, Facilities and Administrative Costs: Also known as *Indirect Costs*, these are costs that are incurred for common or joint objectives and cannot be readily identified with a particular sponsored activity. F&A costs, commonly referred to as overhead, are those which support "shared" services such as accounting, physical plant, library, personnel, utilities, etc. At Tulane, the federal indirect cost rate is established by agreement with our cognizant federal agency, Department of Health and Human Services (DHHS).

FAR Federal Acquisition Regulations

FDA Food and Drug Administration

Final Report: The final technical, financial, invention and/or equipment reports required by the sponsor to complete a sponsored project.

Fiscal Year (FY): A twelve-month period for which annual accounts are kept. Tulane's fiscal year is July 1 to June 30.

Fixed-Price Contract: A contract for which one party pays the other party a predetermined price for services rendered, regardless of actual costs.

FOA: Funding Opportunity Announcement. A publicly available document by which a Federal agency makes known its intentions to award discretionary grants or cooperative agreements, usually as a result of competition for funds. Funding opportunity announcements may be known as program announcements, requests for applications, notices of funding availability, solicitations, or other names depending on the agency and type of program. Funding opportunity announcements can be found at Grants.gov/FIND .

Fringe Benefits: Employee benefits such as FICA, Worker's Compensation, withholding tax, insurance, retirement, etc., paid in addition to salary.

Funding Cycle: Period of time during which proposals are accepted and reviewed, and funds are awarded. If a sponsor has standing proposal review committees (or boards) that meet at specified times during the year, application deadlines are set to correspond with those meetings.

Grant: A financial assistance award to an organization in the name of a Principal Investigator (PI) to support the conduct of research or other programmatic activity specified in an approved proposal. A grant, as opposed to a cooperative agreement, is used whenever the awarding office anticipates no substantial programmatic involvement with the recipient during the performance of the activities.

Grant/Contract Officer: A sponsor's designated official responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the business officer of the grantee/contractor organization, the officer is responsible for all business management matters associated with the review, negotiation, award, and administration of a grant or contract and interprets the associated administration policies, regulations, and provisions (also see **Program/Project Office**r).

Grant Forward: A subscription service that allows users to find funding opportunities from federal, state, foundation and corporate sponsors.

Grants.gov: A federal portal that allows users to find and apply for federal funding.

Grants Policy Statement: The NIH document that provides guidance on the terms and conditions of NIH grant awards.

IACUC: Institutional Animal Care and Use Committee. Internal committee that oversees policies and procedures involving the use of animals in teaching or research activities.

Indirect Costs (also called Facilities and Administrative (F&A) Costs)
Indirect Cost Rate: See F&A Costs. Also known as Facilities and Administrative Cost Rate. Expressed as a percentage of a base amount (MTDC), the rate is established through negotiation with the cognizant federal agency on the basis of the institution's actual costs for the previous year, as prescribed in OMB Uniform Guidance. The F&A rate is charged on a subset of direct costs known as the indirect cost base. (Also see **Modified Total Direct Costs**.)

Invention: Any new, useful and non-obvious machine, composition of matter, manufacture, process, or any improvement to these, that is both conceived and reduced to practice.

Investigator-Initiated Proposal: A proposal submitted to a sponsor that is not in response to an RFP, RFA, or a specific program announcement (also see **Unsolicited Proposals**).

IPAS: Institutional Prior Approval System. A system to approve changes to an award through internal mechanisms, as allowed under various sponsor regulations.

IRB: Institutional Review Board. Internal committee which reviews proposals involving human subjects and oversees policies and procedures regarding the use of humans in research activities.

ITAR International Traffic in Arms Regulations

Key Personnel: The personnel considered to be of primary importance to the successful conduct of a sponsored project and normally identified by name in the research agreement. The term usually applies to the senior members of the project staff designated by the Principal Investigator as being responsible for the design, conduct and reporting of the research

License: A legal contract that grants a commercial partner the right to develop, make, use or sell an invention; it establishes the obligations of each party and defines the fees and royalties the university will receive.

LOC: Limitation of Cost. A mandatory clause for cost-reimbursement type contracts. Under the clause, the sponsor is not obligated to reimburse the contractor for costs in excess of the stated amount. The contractor, on the other hand, is not obligated to continue performance once expenses reach the stated amount.

LOGAN Louisiana Online Grant Automation Network

MOU: Memorandum of Understanding. Document outlining the principal understanding by which two or more parties agree to collaborate.

MTA: Material Transfer Agreement. Document detailing the terms under which research material is transferred from one institution to another.

MTDC: Modified Total Direct Costs. A subset of direct costs on which indirect (F&A) costs may be charged, excluding equipment, alterations and renovations, participant costs, patient care, tuition remission, rental/maintenance of off-site activities, and subcontract costs in excess of the first $25,000.

NAS National Academy of Sciences

NASA National Aeronautics and Space Administration

NCATS National Center for Advancing Translational Science

NCE: No-Cost Extension. An additional period of time without additional funding for the completion of work on a grant or contract.

NCHGR National Center for Human Genome Research (NIH)

NCI National Cancer Institute (NIH)

NCURA National Council of University Research Administrators

NDA Non-Disclosure Agreement

NEA National Endowment for the Arts

NEH National Endowment for the Humanities

NEI National Eye Institute (NIH)

New Proposals: Proposals submitted for the first time.

NHGRI National Human Genome Research Institute (NIH)

NHLBI National Heart, Lung, and Blood Institute (NIH)

NIA National Institute on Aging (NIH)

NIAAA National Institute on Alcohol Abuse and Alcoholism (NIH)

NIAID National Institute of Allergy and Infectious Diseases (NIH)

NIAMS National Institute of Arthritis and Musculoskeletal and Skin Diseases (NIH)

NIBIB National Institute of Biomedical Imaging and Bioengineering (NIH)

NICHD Eunice Kennedy Shriver National Institute of Child Health & Human Development (NIH)

NIDA National Institute on Drug Abuse (NIH)

NIDCD National Institute on Deafness and other Communication Disorders (NIH)

NIDCR National Institute of Dental and Craniofacial Research (NIH)

NIDDK National Institute of Diabetes and Digestive and Kidney Diseases (NIH)

NIEHS National Institute of Environmental Health Sciences (NIH)

NIGMS National Institute of General Medical Sciences (NIH)

NIH National Institutes of Health

NIMH National Institute of Mental Health (NIH)

NIMHD National Institute on Minority Health and Health Disparities (NIH)

NINDS National Institute of Neurological Disorders and Stroke (NIH)

NINR National Institute for Nursing Research (NIH)

NLM National Library of Medicine

Notice of Award (NOA)/Notice of Grant Award (NGA): The legally binding document that serves as a notification to the recipient and others that a grant or cooperative agreement has been awarded; contains or references all terms of the award and documents the obligation of funds.

NSF National Science Foundation

OFPP Office of Federal Procurement Policy

OHRP DHHS Office of Human Research Protections

OLAW Office of Laboratory Animal Welfare

OMB Office of Management and Budget

ONR Office of Naval Research

OPRR Office for Protection from Research Risks (NIH)

Overhead See F&A Costs.

PA: Program Announcement. Describes the existence of a research opportunity. It may pertain to new or expanded interest in a particular extramural program or be a reminder of a continuing interest.

PAPPG: The National Science Foundation's *Proposal and Award Policies and Procedures Guide.*

Patent: The right, granted by the federal government, to exclude others from making, using or selling an invention for a period of 20 years. An invention must be novel, useful, and non-obvious to obtain a patent.

PHS Public Health Service

PI: Principal Investigator. The individual responsible for the design, conduct and reporting of a sponsored project. Also referred to as the Project Director.

Prior Approval: Documentation, in writing, of permission to use project funds for purposes not in the approved budget, or to change aspects of the program from those originally planned and approved. Prior approval must be obtained before the performance of the act that requires such approval under the terms of the agreement.

Priority Score: A score derived from the rating given a research proposal by each member on a review committee. It is used to determine which approved proposals will be granted awards, based on funds available.

Program/Project Officer: A sponsor's designated official responsible for the technical, scientific, or programmatic aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the Principal Investigator of the grantee/contractor organization, the Program/Project Officer deals with the grantee/contractor organization staff to assure programmatic progress. (Also see Grant/Contract Officer.)

Progress Report: Periodic, scheduled reports required by the sponsor summarizing research progress to date, which may consist of technical, fiscal, and/or invention reports.

Project Period: The total time for which support of a project has been programmatically approved. A project period may consist of one or more budget periods (also see **Budget Period**).

Proposal: A complete document that contains all information necessary to describe project plans, staff capabilities, and funds requested. Formal proposals are officially approved and submitted by an organization in the name of a Principal Investigator.

Recipient: An organization receiving financial assistance to conduct a project or program.

Restricted Funds: Funds having requirements or limitations as to use or disposition. Grants, contracts, and cooperative agreements are restricted funds.

RFA: Request for Applications. An announcement which indicates the availability of funds for a topic of specific interest to a sponsor. Successful proposals submitted in response to RFAs generally result in the award of a grant as opposed to a contract or cooperative agreement. RFAs may be published in the Federal Register and/or specific sponsor publications.

RFP: Request for Proposal. An announcement that specifies a topic of research, methods to be used, product to be delivered, and appropriate applicants sought. Successful proposals submitted in response to RFPs generally result in the award of a contract as opposed to a grant. Notices of federal RFPs are published in the Commerce Business Daily.

RFQ: Request for Quotations. A formal request to vendors for a price quote on equipment, supplies, or services to be purchased.

Royalty: A share of the proceeds paid by a commercial partner for the right to use an invention, usually specified in the license agreement as a percentage of product sales.

RPPR Research Performance Progress Report

SBA Small Business Administration

Scope of Work: Description of work to be performed and completed on a sponsored project.

Senior Personnel: Professional personnel who are responsible for the scientific or technical direction of the project.

SF 424 R&R (Standard Form 424, Research & Related): A form set used for electronic submissions.

SPA: Sponsored Projects Administration (Tulane University)

Sponsored Project: Funding provided by an outside organization to conduct an activity that can include research, training, instruction or community service. It involves an agreement between a recipient organization and the funding source to conduct or perform specified activities.

SSA Social Security Administration

Stipend: A regular or fixed payment made to an individual under a fellowship, research or training grant.

Subaward (Subcontract, Subgrant, Subagreement): A document written under the authority of and consistent with the terms and conditions of a prime

award (i.e. a grant, contract or cooperative agreement) that transfers a portion of the research to another institution or organization.

Supplemental (Rebudgeting or Modification) Proposal: A request to the sponsor for additional funds to complete an already-approved project. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.

Supplies: All personal property and expendable items, excluding major equipment with an acquisition cost in excess of $2,500.

TAMS: Tulane Accounting Management System. Tulane's formal, integrated, financial records system. It consists of modules for General Ledger, Purchasing, Accounts Payable, Grants Management, Receivables, Fixed Assets and Cash Management.

TDC: Total Direct Costs. The sum of all direct costs of a project, excluding the F&A costs.

Teaming Agreement: An agreement between two or more parties to participate in a sponsored project.

Technical Data: Recorded information of a scientific or technical nature, regardless of form or characteristic.

TeRA Tulane Electronic Research Administration

Terms of Award: All legal requirements imposed by the sponsor in the award document. The terms may include standard and special provisions considered necessary to protect the sponsor's interests.

Total Project Costs: The total allowable direct and F&A costs incurred by the institution to carry out an approved project or activity.

Training: Instruction in the techniques or practices of a particular academic discipline, including all teaching and training activities, whether they are offered for credit toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division. This term excludes research training.

Tulane International LLC: The LLC is a wholly-owned subsidiary of Tulane. Tulane formed the LLC in order to maximize its flexibility in administering international projects while managing its liability for activities conducted abroad.

Uniform Guidance (UG): Regulations issued by the Office of Management and Budget that address the administration, costs and audits of federally sponsored projects.

Unsolicited Proposals: Proposals submitted to a sponsor that are not in response to an RFP, RFA, or program announcement. (Also see Investigator-Initiated Proposal.)

USDA United States Department of Agriculture

USIA United States Information Agency

VA Veterans Administration

Key Phone Numbers

Accounting and Fiscal Services	
Grants and Contracts Accounting	865-5581
Animal Care and Use	
IACUC Office	988-6868
Comparative Medicine	
Uptown Campus	988-6717
Downtown Campus	988-5211
Biological Materials	
Office of Biosafety	988-0300
Institutional Biosafety Committee (IBC)	988-0300
Computing Services	
Tulane Information Services (TCS)	865-5631
Chemical Spills, Hazardous Waste	
Environmental Health & Safety - Uptown Campus	865-5307
Downtown Campus	988-5486
Compliance	
Research Compliance Officer	988-1147
Global Affairs & Regulatory Compliance	988-0598
Contracts and Grants, Proposal Submissions	
Sponsored Projects Administration	
Uptown Campus	865-5272
Downtown Campus	988-5613
Copyrights	
Technology Transfer and Intellectual Property Dev.	988-6962
Environmental Health & Safety	
Uptown Campus	865-5307
Downtown Campus	988-5486
Equipment	
Movable Property Management	865-5219
Institutional Biosafety Committee	988-0300
Human Subjects	
Human Research Protection Program (aka IRB)	988-2665
Instructional and Research Support Services	
Coordinated Instrumentation Facility	865-5142
Intellectual Property	
Technology Transfer and Intellectual Property Dev.	988-6962
Material Transfer Agreement	
Technology Transfer and Intellectual Property Dev.	988-6962
Technology Development	988-6962

II. FINDING FUNDING

SPA can assist faculty in locating funding opportunities. SPA distributes information about funding opportunities through e-mail listservs and its website. In addition, SPA can assist with a tailored search upon request to identify funding for a particular project.

Resources

The following reference resources are available through SPA to assist faculty and staff in identifying funding sources:

Sponsor Announcements

Many sponsors maintain websites with information about funding opportunities and many of them offer subscriptions services: the NIH site for Funding Opportunities and Notices is one example and funding searches can be conducted on the NSF Find Funding site.

Listservs

SPA maintains several e-mail mailing lists, known as *listservs*. The listservs provide electronic memos on funding opportunities and topics of interest to targeted groups. The lists are defined by academic disciplines and special interests. Currently, the following lists are available:

ART+HUM-FUNDING (Arts and Humanities Funding)
MED-RESEARCH (Medical Research)
SCI+ENG-FUNDING (Science and Engineering Funding)
SOCIALSCI-FUNDING (Social Science Funding)

Interested faculty, staff, and students are invited to join any of these lists by following these instructions:

1. Send a message to *saubrey@tulane.edu*
2. In the body of the message include your name, email address, department and to which list you want to subscribe.

SPA Web Page

Through its web page, SPA furnishes accurate, timely information about grant opportunities, posts available information and forms related to proposal preparation and submission, and provides links to appropriate regulations to guide faculty, staff, and students in the administration of sponsored projects. The web page includes links to the following:

Searchable Databases/Information Sites

Grant Forward:

Funding Opportunities are computerized databases designed to assist faculty and students in the identification of support for research, education, and other projects. This database gives sponsor information including

contact information, applicant requirements, and program descriptions. Staff can search the databases for funding opportunities by using project keywords and information about the faculty member's background. Faculty should contact SPA if assistance is required with a tailored search.

Grants.gov is the federal portal used to post funding opportunities for many agencies. Faculty can use Grants.gov to search for and download application packages for federal funding.

Forms & Applications
The SPA web page links to various internal forms including the Proposal Routing Form.

Information for Proposal Preparation
The SPA web page provides information needed to prepare a proposal; for example, the SF424 "Cheat Sheet", cost sharing guidelines, F&A cost rates, compliance issues and proposal cover sheet information are posted.

Policies and Procedures
Tulane University has established policies and procedures governing research-related projects such as human subjects, animal use, grants budgeting and expenditures, conflict of interest, etc. These polices can be found through this link: http://tulane.edu/asvpr/ora/policies.cfm.

Federal Regulations
Certain federal regulations can be found on the SPA web page through this link: http://tulane.edu/asvpr/ora/federal-regulations.cfm.

Sponsor Links
Direct links to several of the more popular agencies, including NSF, NIH, NEH, ONR, NASA, and the Louisiana Board of Regents, are included in this section of the SPA web page. Sponsor guidelines, forms, contact names, and other helpful information are available.

III. PROPOSAL PREPARATION AND PROCESSING

Sponsor Forms

Many funding agencies now have electronic formats for submission of proposals, notification of awards, draw-down of funds and close-out of projects. With the advent of Electronic Research Administration (ERA), many sponsor forms are only available electronically and can be downloaded from the Internet. Grants.gov is a federal portal that allows users to find and apply for federal funding and is the means by which many federal agencies want all applications submitted.

Investigators should visit Grants.gov before proposal submission to ensure that all necessary software is downloaded to enable successful completion of an

application. It is important to note that Investigators **do not** register with Grants.gov. Tulane University is already registered and SPA will submit the application package via the Grants.gov portal once the application package meets submission requirements. Please contact SPA as soon as you have made a decision to submit a proposal through this system. Some agencies also require that Investigators have an Electronic Research Administration (eRA) Commons account. Please contact SPA if you do not already have an eRA Commons account established.

Although most agencies are moving toward Grants.gov submissions, it is important to note that some agencies may still require proposal submission through their own web portal. The funding opportunity announcement will indicate the type of electronic submission required. Please contact SPA if clarification is needed.

The Louisiana Board of Regents (BoR) has forms available for its Support Fund (BoRSF) initiatives through the Louisiana Online Grant Automation Network (LOGAN). This is the electronic system used for applications submitted in response to all BoRSF funding opportunities

Upon request, the staff will obtain any forms not available online, such as those required for a specific Request for Proposal (RFP). Non-federal agencies such as foundations or industrial sponsors may not have specific forms required for submission but often indicate the preferred framework in which to apply for funding. SPA can obtain this information and assist with submission.

Internal Forms

Internal forms developed and required by Tulane are used for a variety of purposes ranging from summarizing proposal data to requesting changes in approved projects. All such forms are available on the SPA web page.

Proposal Routing Form

A Proposal Routing Form is submitted with each proposal. This form satisfies the federal requirement that an applicant organization will secure and retain a written assurance and affirmation from the PI. It summarizes key information and is used for statistical and tracking of basic data such as the PI's name, title of the proposal, agency and budget information. Special requirements or commitments such as cost sharing, renovations of space, etc., are noted on this form. It is also used to track federal regulations concerning conflict of interest, animal care and human subjects. We currently have separate forms for the Uptown and Health Sciences campuses. Signatures of the principal investigator, the department chair and the dean (in some instances) are required. If personnel from other schools are included in the proposal, additional signatures may be required

Account Authorization or Extension Form

In those instances when a PI is notified of funding before award documentation is received, an Account Authorization or Extension Form can be used to set up an

account if the start date is known. The form may also be used to request an extension on an existing award prior to receiving approval from a sponsor. A PI should complete the form with the information available, and if the chair agrees, as indicated by signature, an account may be established or extended.

Protocol Forms for Animal Care or Human Subjects

Research involving humans or animals is subject to additional regulation (See Section VIII). Prior to the initiation of any such research, the proposed work must be approved by the respective internal committee. Protocol forms are available at the IACUC and IRB websites.

Parts of a Proposal

Standard parts of a proposal generally include a cover page, an abstract, budget forms, a current and pending support form, and key personnel forms. Other parts of the proposal may or may not require a specific form but are expected to conform to agency standards, including length of text, size of type, etc. Review the instructions carefully prior to submission, as failure to adhere to such standards can result in disqualification.

Cover Page

For federal and state proposals, the cover page is a standard format provided by the agency and includes basic information about Tulane, the proposal, and the investigator. If the sponsor provides no standard format, the PI should prepare such a form including the proposal title, PI's name, name of institution (Tulane) and a signature line for an authorized institutional official.

On federal forms, information specific to Tulane University may be requested. Please refer to the SPA website under Proposal Preparation for links to information appropriate to the Uptown and Downtown campuses.

Budget Pages

A budget is a "cost proposal" delineated for each year of the project, with a one-page cumulative summary of costs. The budget should reflect the statement of work and conform to categories of expense allowed by the agency. Since some sponsors prohibit the use of funds for certain expenditures, it is important to review the guidelines for consistency with sponsor policy.

Budget Justification

A budget justification is an amplification or clarification of the budget; it is generally required by the prospective sponsor but is typically not submitted on a standard form. Each item for which funds are requested should be explained. Items not adequately justified risk being cut by a reviewer or a Program Officer if they are viewed as extraneous to the proposed work. Categories such as travel and equipment should include documentation of the necessity and relationship to the research. If cost sharing (see Cost Sharing) is recorded in the proposal budget, a description of the institutional commitment should be included.

Abstract or Project Summary
An abstract is a summary of the proposed project. It should contain a concise compilation of the proposed research and be appropriate for publication.

Project Description/Project Narrative
The project description/project narrative is the body of the proposal. It is the plan or statement of work to be undertaken and should include the broad design of activities to be undertaken and a description of planned experimental methods and procedures. Since review criteria may vary from agency to agency, it is important to be familiar with the specific requirements of the program. Items to be considered in the narrative include:

- Summary of accomplishments under a previous grant, if the proposal is a request for renewed support.
- Complete technical description of work proposed, methodology and expected outcomes.
- List of facilities, resources and existing equipment available to support the proposed research.

Other Sections
Since requirements differ from agency to agency, refer to instructions for information on the format and scope of other standard items such as those listed below.

- Current and Pending Support - Complete list of all current support and pending applications for support of all senior personnel, including their percentage of effort.
- Biographical Sketches or Curriculum Vitae of all senior personnel.
- Certifications required by the agency.
- Current list of principal publications of senior personnel and major publications currently in press may also be listed.
- Bibliography of pertinent literature

Annual (Progress) Report Forms
These forms are provided by the sponsor. Consult the award document or contact SPA for information.

Budget Preparation and Guidelines

General Information
A budget constitutes the cost proposal and should conform to the statement of work. It also corresponds to the proposed time frame and should be arranged in clearly defined categories, usually provided by the sponsor. Consider sponsor guidelines in preparing a budget as some have specific regulations about allowable costs and acceptable categories of expenditures.

Budget costs fall into two broad categories: direct and indirect (henceforth referred to as “Facilities and Administrative” or “F&A costs” throughout this

manual). Direct costs are those that can be clearly allocated to an individual project, such as salaries, supplies, equipment, etc. F&A costs are less easily assigned to a project but rather are shared with the entire research enterprise. Examples include heating, electricity, building maintenance, department and college administration, libraries, etc. F&A costs are calculated as a percentage of direct costs. The calculation is based on an extensive proposal prepared by the university and negotiated with the Department of Health and Human Services (DHHS). It must conform to the categories of costs established in the OMB Uniform Guidance. F&A costs, discussed in further detail later in this section, **must** be included in all budgets unless specifically restricted and documented by the sponsor's published policy.

Project periods are generally computed on a twelve-month basis, and budgets should conform to this period. Cost estimates are detailed for each year of a multi-year project, with one cumulative summary compiling the total costs requested in all years. In addition, a budget justification explaining the rationale for the project cost is also attached as a supplement to a budget.

Since proposal budgets are estimates of what a project will cost in the future, it is important to include cost increases for subsequent project years in categories likely to increase. While it is impossible to predict exactly how costs will change in the future, adequate funds should be included in the budget to cover multi-year cost increases. There is frequently a six to twelve month lag between proposal submission and funding, so account for inflation if the proposal will begin in a subsequent fiscal year. For guidelines on budgeting personnel costs to cover cost-of-living increases, contact SPA. If circumstances dictate using different cost inflation factors, indicate that information, but ensure that all budget figures reflect defensible assumptions. PIs should check budget computations for accuracy and, whenever possible, use a spreadsheet program to calculate budgets.

Direct Cost Categories

- **Salaries and Wages**

  The individual with overall responsibility for the project is called the Principal Investigator (PI) or Project Director (see Section V). Other faculty members may be associated with the project and are called Co-Investigators or Co-PIs. Funds to cover time and effort spent on a project may be requested from a sponsor, depending on sponsor policies.

  In addition, salaries for postdoctoral fellows, graduate research assistants, and technicians may be included. Secretaries, administrators, accountants, etc., are part of the support costs provided by F&A costs and are typically not charged directly to grants and contracts without the prior written approval of the sponsor. Administrative salaries may be considered necessary for the conduct of the project if a compelling justification is made and the sponsor explicitly approves the costs.

Individuals hired specifically to work on a sponsored project, such as research technicians or postdoctoral fellows, are appointed directly to the project and are paid from project funds. While they are Tulane employees receiving benefits commensurate with the rank of appointment, there is no guarantee of employment beyond project termination.

In cases where faculty members spend time during the academic year on a sponsored activity, a corresponding percentage of salary should be requested, unless prohibited by agency policy. Likewise, in instances that involve actual release from teaching or other duties, this request should also be noted on the routing form. In some instances, a replacement may be needed to cover the effort being diverted to the grant or contract, and the chair or dean will need to make appropriate plans. When funded, the salary and fringe benefits corresponding to the project effort are charged to the grant or contract, freeing up the departmental funds for other uses.

Faculty on nine-month appointments may receive additional salary for work performed in the summer, up to an amount equal to 3/9 of their academic year salary, subject to the regulations of the sponsor and the guidelines of the various schools and colleges. For purposes of calculation, summer covers the period from June 1 to August 31. When calculating summer salary the base academic year salary must be used. If a full three months' salary is requested, the faculty member is expected to spend that time on project activities and must certify the effort in the Effort Reporting System (ERS). Some colleges within Tulane and some sponsors limit additional summer salary to two months of support.

- **Fringe Benefits**

  Fringe benefits are calculated depending on the benefits to which an employee is entitled. They may include FICA, FUTA, health insurance, worker's compensation, and retirement benefits. The cost of fringe benefits is expressed as a percentage of salary, with the percentage varying according to Tulane's Negotiated Rate Agreement. Fringes are normally adjusted July 1 of each year; the current fringe benefit rates are available from SPA on the website under Proposal Preparation Information Sheets for the uptown and downtown campuses.

- **Supplies**

  This category includes items expended or consumed in the conduct of a project. Typical expenses are chemicals, glassware, etc. All expendable miscellaneous supplies belong in this category, as well as any minor equipment items with an acquisition cost of less than $2,500. The cost of office supplies and postage are allowable as direct costs only under exceptional circumstances. Tulane relies on the PI to determine if these circumstances exist, and the sponsor must accept the expense as part of the approved budget. Investigators are encouraged to provide details about items in the supplies category so reviewers will understand the

relationship of the costs to the project. While the cost of purchasing animals used in research is accounted for under "Materials and Supplies," the daily maintenance costs (per diem) for such animals are listed in the category "Other."

- **Equipment**

  Equipment is defined as an article of tangible property having a useful life of more than two years and an acquisition cost in excess of $2,500. Generally, only special purpose equipment (used for research, scientific, or technical activities) can be purchased from grant or contract funds. In unusual circumstances general purpose equipment (printer, copier, etc.) can be allowed by an agency but must be justified for the conduct of the proposal, and explicitly approved in the budget. When requesting equipment, provide information on the model number, the vendor, a description, and unit cost of each item. F&A costs are not charged on equipment.

- **Travel**

  When budgeting travel, describe the relationship of the travel to the project and indicate the location. Expenses for air transportation are based on coach rates, or if automobile travel is used, on the current allowable rate per mile. Sponsors require justification for foreign travel. Federal guidelines state that foreign travel must be booked on a U.S. carrier. Also, when traveling abroad, lodging and subsistence are generally based on per diem rates (maintained by the U.S. Department of State and searchable at this link: https://aoprals.state.gov/web920/per_diem.asp).
  Tulane policy, however, allows travelers to choose either an actual, reasonable cost reimbursement or a per diem reimbursement. The university's Travel Policy is linked from the SPA web page.

- **Consultants**

  A consultant is an individual who is not an employee of the organization, but is hired to give professional advice or provide services to a project. Consultants are paid on a flat daily or hourly rate, and fringe benefits are not included as part of these services. It may also be necessary to budget travel expenses for consulting services. A request for consultants should delineate their name, affiliation and expertise. Generally, Tulane faculty and staff cannot be paid as consultants on other Tulane sponsored projects and should be listed under "project personnel" for their percentage of time. In extraordinary circumstances, intra-university consulting is allowable, provided it is justified as necessary to the conduct of the project and approved by the chair, the dean, and the sponsor. Please refer to Part III, Article E of the Faculty Handbook for further clarification on faculty consultations.

- **Other Direct Costs**

  Other direct costs include miscellaneous items such as publication costs, book/film rental, subcontracts (see detailed description below), equipment rental, and service contracts. Costs that do not fit readily into other categories such as radioactive waste disposal, computer time for data analysis, purchased services, and animal maintenance/per diem costs are budgeted in this category. Maintenance contracts are generally restricted to equipment purchased as part of the project. Local telephone service costs and membership dues are generally not allowable unless justified as an exceptional circumstance and specifically approved by the agency in the budget. Participant costs are related to expenses incurred by trainees or workshop attendees on grants designated for those purposes. Other direct costs may also include expenses for individuals enrolled in clinical trials or other studies involving human subjects.

- **Subawards**

  A subaward involves the transfer of a portion of the project work to another institution and is typically budgeted in the "Other Direct Costs" category. A subcontract is used in cases where services of another institution are necessary to conduct the project.

  When budgeting a subaward, include the total costs, both direct and F&A costs. The budget justification form should provide a description of how the figure was derived. The subaward budget with a letter of commitment is submitted by the "proposing" organization and signed by an authorized official of that organization. In instances where Tulane is proposed as the subrecipient, a budget and a work plan should be routed according to regular Tulane procedures and, when approved, SPA will provide a signed letter of collaboration/commitment.

  Under a Modified Total Direct Cost (MTDC) base, only the first $25,000 of a subaward is subject to F&A costs, regardless of whether it is a multi-year contract. For example, if a Tulane investigator is proposing a subaward budget of $40,000 a year for each of two years, F&A costs are applied only to the first $25,000 in Year One.

Facilities and Administrative (F&A) Costs

F&A costs are not readily linked to a particular project and are therefore the federal regulations permit grantees to group them together for ease of accounting. They include such things as administrative or clerical support, general-purpose office supplies, support functions (purchasing, accounting, and security), space utilization and maintenance, and depreciation of the physical plant. F&A costs are a recognized cost of performing research, and university policy requires their recovery on all sponsored activities unless otherwise prohibited by the sponsor. To simplify the process of F&A cost recovery, Tulane performs an analysis of costs associated with sponsored project activity. These extensive calculations, figured according to a prescribed formula, identify F&A

costs as a percentage of direct dollar expenditures. Tulane and its cognizant agency, the DHHS, then conduct a negotiation which culminates in the approval of an F&A cost rate for a predetermined period, usually three to four years. Note that, according to the OMB Uniform Guidance, federal sponsors are required to award Tulane's F&A costs according to rates established in our negotiated agreement with DHHS.

Tulane's rate is based on Modified Total Direct Costs (MTDC), which are a subset of direct costs excluding equipment, participant costs, patient care, alterations and renovations, rental/maintenance costs of off-site activities, tuition and fees, and subcontracts over $25,000. Check the SPA web page for the most current rates (see under *Facilities and Administrative (IDC) Costs*: http://tulane.edu/asvpr/ora/policies.cfm)

To calculate F&A costs on a project, take the total direct costs, subtract out all exclusions, and multiply the remaining number by the current negotiated F&A cost rate to determine the F&A costs for the project. If a project is conducted at an off-site location, the off-campus rate applies and the same procedure is followed.

Some non-federal agencies will not pay F&A costs, or will pay them only at a reduced rate. Consult the program description for such requirements. When a sponsor prohibits paying the full F&A cost rate, Tulane will accept the lower rate only if documented in a published policy of the sponsor.

Any other exceptions to Tulane University's standard F&A cost rate **must** be approved by the appropriate senior officer in advance of proposal submission. Please contact SPA for guidance on seeking approvals for waivers or reductions of our standard F&A rate.

Cost Sharing

Cost sharing is the contribution of resources toward the total costs of a project from a source other than the funding organization, usually in the form of an institutional match by the recipient organization. It can be mandatory if required by statute, regulation or written policy, or voluntary when the recipient makes an intentional contribution without a formal requirement to do so. In either case, cost sharing must be verified and documented in the accounting records and is subject to audit. Some sponsors require a cost share in an amount equal to a specified percentage of the total project cost. In other cases, a sponsor may deem it desirable to cost share and will include it as a recommendation. Tulane has developed Cost Sharing guidelines (and a Cost Sharing Authorization Form) for how university funds are committed as cost sharing.

Cost sharing may take the form of contributed time and effort for project personnel. The contribution is valued by determining the percentage of effort (including salaries and fringe benefits) to be spent on the project, deducting any portion of that percentage which is recovered from the agency, and calculating

the remaining dollar amount and the associated F&A costs as a university contribution.

It is important to remember that all cost sharing, whether voluntary or mandatory, must be documented. If a sponsor does not allow full F&A costs, the unrecovered F&A costs can be computed and shown as part of the cost sharing. For example, the Louisiana Board of Regents Support Fund (BORSF) allows F&A costs of 25% of salaries and fringe benefits. An investigator may calculate the difference between Tulane's negotiated rate and the actual dollar amount the BORSF will reimburse and use that figure as cost sharing.

Requests for matching funds from the appropriate source must be approved by the appropriate senior official prior to proposal submission. Since the requisite approval can delay the routing process, investigators are advised to review guidelines for cost sharing and contact their dean in advance of proposal submission. Such requests will be reviewed by the dean's office, to determine if the commitment will enhance the research infrastructure. SPA will ensure that the commitment is consistent with the proposal guidelines.

Clinical Trial Budgeting

Clinical trials (CTs) are typically conducted on a fixed price basis in which the compensation is paid for a specified per patient deliverable. The PI/clinical staff must determine the actual costs of the work to be performed under the protocol to assure that the final per patient price covers all of Tulane's expenses. Cost estimates should include Tulane University's personnel effort as well as any supplies, materials, equipment, IRB fees, if applicable, and any medical procedures/lab costs that will be billed to the University. In addition to the per patient cost, the proposed budget may include additional budget category items such as pharmacy fees, IRB submission and regulatory paperwork preparation fees and/or start-up costs.

Tulane University Medical Center (TUMC) involvement: If the protocol requires any use of TUMC (includes Lakeside Hospital and all TUMC clinics) facilities, personnel or pharmacy, an appointment should be made with TUMC to review the protocol and confirm what costs TUMC will bill to Tulane University

IRB submission fees – Industry Sponsored CTs: The IRB charges a fee for submission of a new study and a fee for each renewal submission that is required. See Human Research Protection Office for current fee amounts.

F&A rates- Industry Sponsored CTs: The F&A rate for industry sponsored CTs is 25% of all direct costs (excluding IRB submission fees).

Proposal Routing Procedures

PIs should consult the Tulane policy on Submission & Routing of Proposals for Extramural Funding. All proposals are reviewed by the department, school or college, and SPA before they are signed by an authorized institutional official and

submitted to an outside sponsor. This review assures conformance to university and agency policies and ensures that necessary components of the proposal have been incorporated. A PI should initiate this review process according to the schedule in the policy, but no less than three days before a signature or electronic submission is needed. However, in the case of Grants.gov electronic submissions, SPA strongly recommends the proposal, in its final form, be available for submission 7 business days before the required submission date. In order to process a proposal through the system efficiently, send a draft of the proposal to SPA for review. At a minimum, SPA should review the budget during the draft stage to avoid making changes to a final budget (note that SPA does not require a completed Proposal Routing Form prior to reviewing or assisting faculty with a draft budget). If specific forms have not been provided by the sponsor, contact SPA for guidance. Failure to conform to sponsor requirements may result in the proposal being deemed ineligible.

Proposals for projects that involve the Tulane National Primate Research Center (TNPRC) must be routed through their Business Office to verify costs for TNPRC faculty effort, non-human primates (acquisition, per diem, specialized services), testing, indirect costs, etc. Note: This applies to proposals initiated by Uptown and Downtown investigators. For further information, consult *Guidelines for Collaborations between the Primate Center and Uptown/Downtown Campuses.*

Prior to requesting funds from private sources, foundations or corporations, the PI must coordinate with the Corporate and Foundations Relations Office of the Office of Institutional Advancement. The solicitation of individuals, companies, corporate foundations and private foundations are covered by this requirement. This procedure has been developed to ensure coordination of efforts and to avoid multiple solicitation to the same sponsor that might result in embarrassment to the PI or the university. This procedure does not apply to industry sponsored clinical trials or proposals submitted to government or health agencies which have widely advertised competitive funding programs such as the American Cancer Society and the American Heart Association.

Necessary Components for the Routing/Signature Process

In order to expedite the routing process, the following components of a proposal can be routed through the regular channels for signature prior to finalization of the proposal:

- Proposal Routing Form signed by the PI, Department Chair, and if necessary, the Dean. Signatures are required from the Department Chair of every faculty and staff member involved in the grant.
- Completed Cover Page(s)
- Budget.
- Budget Justification
- Draft abstract and body of proposal
- Any certifications or forms that may require an authorized signature

- "Other Support"
- Biographical Sketches
- Subcontractor budget and letter of commitment signed by an authorized representative

This pre-review procedure allows SPA to review critical areas of a proposal while an investigator completes the final document for submission. A final version of the application should be sent to SPA for its records.

IV. ROLES AND RESPONSIBILITIES OF PRINCIPAL INVESTIGATORS

When a project is awarded, the PI assumes responsibility for the direction and conduct of the project. While a PI generally holds a faculty rank, officers of the administration may also serve as PIs. In certain circumstances, staff members may also be so designated with the approval of the deans/supervisors. For further information consult the policy on Eligibility Requirements to Serve as Principal Investigator.

A PI is responsible for carrying out a sponsored project in compliance with the terms and conditions of the sponsor and Tulane, and for managing the funds to meet the project objectives. As the person accountable for the day to day management of a project, the PI must be aware of sponsor requirements and Tulane policies and procedures. In addition, the PI is responsible for project compliance pertaining to conflict of interest, scientific misconduct, and, if relevant, the care and use of animals and the protection of human subjects.

SPA can provide informational seminars for PIs upon request of the department. It is also possible to schedule an individual orientation session with a staff member of SPA to review the award and discuss the procedures to be followed. Additionally, the SPA web page contains helpful information on post-award administration, including links to grant policy manuals from several governmental agencies. Throughout the project period, consult with SPA prior to taking any action not specifically approved in the budget, including personnel hires, travel, equipment purchases, or rebudgeting.

The following is a summary of PI responsibilities (note that when appropriate, certain responsibilities may be delegated):

- Manage project and project staff
- Initiate/terminate personnel appointments
- Monitor time and effort of project staff
- Complete cost share authorization form (if applicable)
- Monitor account statements and balances
- Correct charges made in error to an account
- Ensure that expenditures are processed in a timely fashion and are consistent with the purpose and conditions of award
- Request budget adjustments or changes in the scope of the project

- Collect, maintain, and interpret research results
- Determine authorship on papers emanating from the research
- Ensure compliance with regulations involving human subjects, animal care, etc., including the requirement to re-submit protocols prior to expiration of approval
- Ensure compliance with regulations on invention disclosures
- File technical reports within the specified time frame
- Provide SPA with copies of progress/final report

V. AWARD INITIATION

An award may be issued as a grant, cooperative agreement or contract. The sponsor designates the type of award to be made and provides an official document to obligate funds for the project. In accordance with federal regulations, a grant or cooperative agreement is issued when the project supports a public purpose. A cooperative agreement requires substantial involvement between the agency and recipient in carrying out the contemplated activity whereas a grant does not. Contracts are typically used when the principal purpose is the acquisition of property or services for the direct benefit or use of the agency.

A sponsor makes the award to Tulane, not to an individual investigator. Since an award is a legally binding document, only certain individuals designated by the Board of Administrators are empowered to negotiate or sign on behalf of the institution. PIs are not authorized to negotiate or sign on behalf of the university. Tulane reserves the right to decline any award that is not consistent with its practices and policies.

SPA is designated as the institutional representative and is responsible for securing authorized signatures on awards. It serves as the intermediary between a sponsor and the PI for purposes of negotiation, budget changes, modifications to an award, award date extensions and other administrative matters. In consultation with the PI and/or Grants and Contracts Accounting, it reviews the award terms and conditions and the budget before obtaining authorized signatures. SPA and the PI are responsible for ensuring university compliance with the terms and conditions of the award, as well as any applicable federal, state and university regulations and guidelines.

Before an award is made, additional information may be required by the sponsor. Any such request from a funding organization should be coordinated with the appropriate offices. A PI who receives notice that a site visit is proposed, or a "best and final" offer is required, should contact SPA. If a budget revision is requested, it will generally involve a downward adjustment of the cost proposal with a "not to exceed" limitation. A PI may discuss project objectives or the ramifications of a budget adjustment with a sponsor, but it is the responsibility of SPA to formally negotiate with the sponsor and to commit the institution.

Upon notification of an award, SPA will contact Grants and Contracts Accounting, which will assign an account designated solely for the project. In most instances, this account will be used for the entire duration of the project. The Grants and Contracts Accounting Office requires a signature card to designate authority to approve expenditures against the account. This card is signed by the PI and anyone else designated as an authorized signatory.

Once an award is established, the PI should become familiar with the terms, reporting requirements and approved categories of spending. The PI is responsible for ensuring that the project objectives are met and that the project conforms to the applicable rules and regulations (See Section V).

Unless approved by SPA and/or the sponsor, costs to a project cannot be incurred and/or paid prior to the effective date of the award. SPA will, in certain circumstances, set up accounts without the actual award document if the sponsor has confirmed that an award is to be made to the university. In such instances, the PI can initiate an Account Authorization or Extension Form and an account number will be assigned. Expenditures made against the account are the department's responsibility if an award is not received and a deficit is incurred. For industry sponsored clinical trials an account cannot be set up prior to receipt of the contract; doing so would be inconsistent with University policy. SPA automatically sets up accounts for clinical trials once the study has IRB approval and a fully executed contract has been received.

VI. GENERAL PRINCIPLES OF POST AWARD ADMINISTRATION

Project Monitoring and Oversight

Acceptance of an award imposes an obligation on both the PI and Tulane to conduct research and use funds for the purposes set forth in the application, in accordance with applicable cost principles. Tulane also assumes responsibility for fiscal and administrative management of the project. The PI, as designated Project Director, is responsible and accountable for the proper conduct of the project, including scientific performance and submission of required technical reports. Tulane is legally responsible and accountable to the sponsor for the financial aspects of the supported activity and relies on the PI to spend in accordance with the approved budget.

Tulane's responsibilities also include monitoring expenditures, approving re-budgets and no-cost extensions, and ensuring that cost sharing is completed and documented in the accounting records. Unauthorized expenditures or unapproved changes in the budget can result in penalties against the institution and the loss of further research money for the PI. A sponsor reserves the right to audit a project at any time while it is active and usually for up to three years after the completion of the project.

PIs can receive an electronic notification for monthly budget statements that includes a summary report of cumulative expenditures and a detailed listing of current month expenditures. In order to track grant expenditures in a timely manner, PIs may also obtain online access to TAMS. The TAMS system is updated on a nightly basis so that expenditures may be monitored as they occur. Access to the TAMS system by the PIs or their designated assistants may be obtained by completing a TAMS Access form available on TAMS website. Training sessions are also available and are mandatory to begin use of the system. Classes are also listed on this website. Grants and Contracts Accounting can also assist with questions about TAMS. PIs should review their expenditure statements on a regular basis. Occasionally, errors are made and incorrect charges may appear on the account. Such errors can be corrected, but should be completed within ninety (90) days of the discovery of the error. For more information regarding retroactive adjustments consult the policy on Cost Transfers to Sponsored Accounts.

Procedures for Initiating Sponsored Projects Conducted Overseas

Tulane University has a long history of conducting educational and research activities overseas. It has also been the recipient of funding from the U.S. government and the private sector in support of these activities. Given the increasing number and complexity of overseas projects, Tulane has established internal processes and structures that support these activities with the goals of:

- Ensuring compliance with the laws of the United States and the countries where Tulane is operating
- Safeguarding Tulane employees who are living and working abroad
- Streamlining business practices to expedite Tulane's ability to conduct business abroad, especially in the areas of banking, purchasing, hiring of in-country personnel, facilities rental, etc.

To meet these goals, Tulane has established a wholly-owned subsidiary, organized as a limited liability company (LLC) under the laws of Delaware, to act as a flexible vehicle for the conduct of international projects. The name of the subsidiary is Tulane International LLC. Depending on the requirements and scope of the project, Tulane will have the ability to use Tulane International LLC to purchase a variety of services needed to implement and administer international projects. Purchased services may include employing local administrative and lesser project staff, managing local financial operations including establishing bank accounts, and obtaining local supplies and basic services. In this scenario, Tulane University will continue to be the prime recipient of funds for international projects. In addition, Tulane University will continue to employ and pay principal investigators and other key personnel and maintain programmatic, administrative and intellectual responsibilities over the project.

Principal Investigators will be required to complete the "International Projects Preliminary Questionnaire" at the time when it becomes known that Tulane will be the recipient of an award that supports overseas activities. Information

provided in the questionnaire will be used to inform various Tulane offices (e.g. Workforce Management, Risk Management, IRB, General Counsel) of any features of the overseas activity that may require special handling or the use of Tulane International LLC.

Programmatic, Administrative and Cost Revisions

During the course of a project, it may become necessary to revise a budget or change significant aspects of the work to better meet the original objectives. Many changes to the original award concerning project start and end dates, budget variances, etc., must have prior written approval, either from Tulane or the sponsor. A PI considering such an adjustment must work with SPA to determine what kind of changes the sponsor will allow, if the sponsor requires that such a change be approved in writing, and whether the university has the authority to approve any changes.

Expanded authorities granted by some federal sponsors permit recipient institutions to approve certain changes to grants (but not contracts) and eliminate the need for seeking prior agency approval. The terms and conditions of the award are the definitive source of answers to questions about such changes, but it is recommended that PI confer with SPA for the appropriate course of action.

The following are some of the common revisions that require approval by the federal sponsor or by Tulane:

- Changes in the scope or objectives of the project. This includes **any** planned changes to approved human subject protocols.
- Faculty disengagement from a project for more than three months, or a reduction of 25% or more in effort devoted to the project. Note that a PI may be absent from the campus while still engaged in a sponsored project.
- Change in key personnel, as specified in the conditions of an award
- The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense
- A subcontract or the contracting out of programmatic effort under an award
- Addition of a foreign component
- Foreign travel
- A change in the inclusion of study participants
- Carry-forward of unexpended funds into subsequent funding periods
- Pre-award spending
- Rebudgeting of funds
- The purchase of equipment not identified in the award
- No-cost extensions
- Transfer of funds between non-construction and construction cost categories

For non-federal sponsors, requirements for post-award approvals can vary widely. Depending on the terms and conditions of an award, SPA will likely need to contact the sponsor prior to making changes in the project or budget.

When SPA has determined that prior written approval from the sponsor is required the PI must prepare a letter or email message describing how the revision will help meet the project objectives. The letter should be sent to SPA for countersignature of the Authorized Organizational Representative prior to forwarding to the sponsor for consideration. In instances when SPA has determined that the sponsor permits Tulane to approve a certain revision, SPA staff will require written documentation from the PI to be retained in the files.

No-cost extensions

A no-cost extension extends a project beyond the original end date with no additional funding. A request for an extension can be made when there is a programmatic need to continue research or phase out of a project and there are sufficient funds remaining to cover such extension. The fact that money remains in the account is not alone sufficient reason for an extension.

Federal regulations provide criteria for approving a one-time extension of up to twelve months. Any subsequent request for an additional extension requires agency approval. Note that some federal agencies have adopted more restrictive policies in granting no-cost extensions. Check with SPA for information about specific agencies.

To obtain a no-cost extension, the PI must prepare a letter or email describing the need for the additional period of time to complete the project objectives. The letter or email should address programmatic issues and justifiable delays. If sponsor approval is required, SPA will forward the document to the agency. The agency will not act on requests that have not been signed by the Authorized Organizational Representative of the institution.

Because federal agencies require receipt of such requests in advance of the grant expiration date, requests should be processed forty-five (45) days prior to expiration. If the university has the authority to approve the no-cost extension, the request can be made to SPA thirty (30) days before expiration of the grant, allowing time for the Office to notify the funding agency that an extension has been approved. Non-federal sponsors generally reserve the right to approve no-cost extensions.

Account Oversight

In order to ensure consistency and compliance with regulations, SPA and Grants and Contracts Accounting review and approve certain charges to sponsored research accounts. Oversight by these offices ensures that expenditures comply with federal regulations, sponsor guidelines and Tulane University policies and procedures. Please refer to the SPA website for specific procedures to follow regarding the review of expenditures on sponsored projects: "Expenditure Review on 5-ledgers–Uptown Guidelines" or "Expenditure Review on 5-ledgers–TUHSC Guidelines"

Transfer of a Grant or Contract from Tulane

If a PI with an active award leaves Tulane, there are several options for handling the award, depending on the type of award, the sponsor's policies, the relationship of the project to Tulane, and the expectations of the PI's new institution.

One option is for the award to remain at Tulane with a substitute PI named. Another is to transfer the award to the PI's new employer. A third option would be for the project to remain at Tulane, with a portion of the work subcontracted to the PI's new institution; conversely, the award may be moved with the PI, and a portion of the original work subcontracted back to Tulane.

Any such process will involve discussions among the PI and his/her respective department and dean (and/or SPA) and the sponsor to determine the most effective way to continue the work. If an award is to be transferred to the PI's new institution, the remaining balance of funds must be identified and SPA must prepare a form or letter to relinquish the project on a specified date. The project will be terminated at Tulane as of that date, and the sponsor will issue another award to the new institution. If a portion of the work will be subcontracted to the new institution, the budget must be revised to include a subcontract. The subcontract and the new budget must be approved by the subcontract recipient and by the sponsor. Once approved, SPA will issue the subcontract.

Any transfer requires the approval of the PI's Chair and Dean. Once approval is obtained, the PI should work closely with Grants and Contracts Accounting to ensure that outstanding commitments, payroll and retroactive adjustments are addressed in a timely manner. Once this process is finalized, SPA will release the transfer forms to the sponsor. PIs should note that there is no mechanism for moving funds at a later date if the funds to be transferred are either underestimated or overestimated.

Transfer of a Grant or Contract to Tulane

If a new member of the Tulane faculty wishes to transfer an existing award to Tulane, much of the process described above applies. The PI should contact the sponsored programs office of the current awardee, which in turn will initiate contact with Tulane SPA. A new budget will be developed and changes in F&A costs will be adjusted. If the award is to be transferred in its entirety, the PI's previous employer must formally relinquish the award, and Tulane must submit a proposal to the sponsor. If only a portion of the work is to be transferred, a subcontract is the most appropriate means of handling the transfer.

Transfer of Equipment

The title to equipment vests either in the sponsor or the recipient organization, but never in an individual PI. PIs must obtain written approvals from Tulane University prior to transferring equipment to another institution. Please contact SPA for further information.

Close Out of a Grant or Contract

SPA works in conjunction with Grants and Contracts Accounting to assist PIs with grant closeout. TAMS notifies the PI of the expiration date approximately 90 days before an award is scheduled to end, and again at 30 days prior. At this point the PI must decide whether to extend the award, apply for a continuation or renewal or close out the award.

If the account is to be closed, the PI should review the Tulane policies on Cost Transfers and Financial Closeout of Sponsored Accounts, and thoroughly review charges to the account for accuracy:

- All items charged should have been posted and should appear in the account history
- Correct any errors well in advance of the account end date
- Evaluate outstanding purchase orders, and if necessary, cancel them once the purchase is completed and the invoice has been paid
- Assess the remaining anticipated expenditures to be charged to determine if a re-budgeting is necessary
- The stockpiling or late purchases of supplies 60-90 days before the project end date is an unallowable practice. Federal sponsors must be reimbursed if project-end inventory is in excess of $5,000 and is not designated for use on another federal project.
- Ensure that the account does not go into deficit and that all remaining funds are "obligated" before the grant or contract end date
- Review labor reports to identify all personnel paid from the account, and initiate appropriate actions to transfer all personnel to a new funding source or terminate their employment prior to the end date

Expenditures obligated and incurred after the project end-date are not allowable. The one exception to this is publication costs. The costs of publication/sharing research results are allowed **even if incurred after the Project Period end date**, but before the final closeout reports are submitted to the sponsor.

Upon project completion, the PI should review the award document for the specific reporting requirements. Sponsors routinely require a final technical and financial report. Additional specialized reports may be required for equipment, cost sharing, invention reporting or other circumstances. The final technical report is prepared by the PI and forwarded to the agency. One copy is sent to SPA for archival purposes.

The final financial report is prepared by Grants and Contracts Accounting and sent to the PI for approval. Outstanding items should be resolved as soon as possible so as not to delay the submission of the report. Typically, an agency will require submission of all reports within 90 to 120 days of termination. Failure to comply with the time frame can result in payment being withheld from the university and can jeopardize future funding from the sponsor for the PI and other Tulane faculty.

VII. POLICY AND COMPLIANCE ISSUES

Research Integrity

The Fraud in Research Policy in the Tulane Faculty Handbook states:
It is the responsibility of all investigators to conduct their professional activities according to high standards of scholarship. Their responsibility to the community at large demands that they be honestly and sincerely devoted to the ideals of discovery and dissemination of truth and knowledge. Fraud in research undermines the academic enterprise. Institutions engaged in research have a responsibility, not only to provide an environment that promotes integrity, but also to establish and enforce policies and procedures that deal effectively and expeditiously with allegations or evidence of fraud.

It is within this framework that Tulane faculty are expected to conduct their research pursuits. The research environment is increasingly complex, and personal responsibility and integrity are essential to the research undertaking. There are general principles which can help guide research performance such as access to all data and research products by research chiefs, supervisors and collaborators, the proper recordation of data in permanent data books (for a further description of good record keeping practices, see the Office of Technology Transfer and Intellectual Property Development web page), the open discussion of research activities, and the assurance of accuracy of data and scientific content through a comprehensive review by all authors or collaborators.

The Fraud in Research Policy sets forth the process used to resolve allegations of fraud. It is premised on an atmosphere of fairness and confidentiality and has been designed to maintain the integrity of the process, while resolving charges in an expeditious manner.

Conflict of Interest Policy

The purpose of the Tulane Conflict of Interest (COI) Policy is to safeguard the integrity and reputation of Tulane and its faculty, staff and investigators. It seeks to foster the proper and unbiased conduct of sponsored research and other academic activities by providing guidelines and mechanisms for dealing with actual or perceived conflicts of interest.

The Conflict of Interest Policy states that faculty, staff, and administration of Tulane University have a common interest in the success of its academic pursuits, which requires an allegiance based on fairness and trust. Academic enterprises may be vulnerable to conflicts of interest; therefore teaching, research, promotion, the awarding of tenure and the use of resources must all be carried out in a manner consistent with the pursuit of academic achievement.

Tulane's policy requires annual disclosure of outside professional activities and other financial involvement that might be relevant to an individual's academic activities. In addition, the policy covers members of the individual's family whose

financial interests might be relevant. Disclosures are updated as needed, such as when there is a significant change in the information or when an individual considers entering into an arrangement that might be viewed as a conflict. Disclosure statements are reviewed and maintained in confidence by the institution. When a potential conflict of interest exists, the review will involve the Conflict of Interest Committee which will consider the circumstances described in the disclosure and work with the individual to resolve the issue. The policy sets forth the procedures that apply and the recourses available to an individual who does not agree with a determination.

In addition to the annual certification, the Proposal Routing Form includes a statement relative to Conflict of Interest. The PI must certify the presence or absence of certain conditions on each proposal submission. PIs provide certification that they will abide by Tulane University policy on conflict of interest and that no conflict of interest exists for any key personnel involved in the project.

Prior to submitting proposals to agencies of the U.S. Public Health Service (PHS) including NIH, CDC, etc., SPA must comply with regulation by verifying current COI disclosures on file for those individuals identified by the PI as being responsible for the design, conduct and reporting of the proposed research. Prior to the expenditure of funds awarded by PHS agencies, SPA ensures compliance with the regulation by confirming that COI training by key individuals has been completed.

Use of Animals in Research

Tulane University is committed to the humane and proper treatment of animals used in research. It is the responsibility of the university to ensure that all research experimentation conducted under its auspices, whether funded or non-funded, classroom or laboratory, follow the regulations and guidelines mandated by the "Animal Welfare Act" (P.L. 89-544, as amended) and NIH Publication 86-23. In this regard, the Institutional Animal Care and Use Committee (IACUC), a subcommittee of the Committee on Research, was established to oversee animal use in research and instruction, and to ensure compliance with regulations regarding the humane and ethical treatment of animals. Any projects involving use of live animals (vertebrates, warm- and cold-blooded) must be reviewed and approved by the IACUC.

Procedures for Using Animals

Investigators planning projects that involve the use of live animals must submit an Animal Use Protocol to the IACUC. Please refer to the Tulane University IACUC website for procedures to follow for each campus.

Ordering Animals

The Department of Vivarial Science and Research (DVSR) is required to place all research animal orders. Investigators may not place orders directly with a vendor. To order animals, fill out an Animal Order Requisition and submit it to the

DVSR Office. Include the number of animals to be ordered, the species, and any specific requirements such as age, sex, timed pregnancies, etc., the preferred vendor, the requested delivery date, and the approved IACUC protocol number. The DVSR will review the requisition and ensure that animals are available at the preferred vendor and that the number of animals remaining on the protocol does not exceed the approved amount. All ordering expenses are charged back to the investigator or department, along with the per diem charges incurred for the daily maintenance of animals.

All research animals are housed in the university's AAALAC-I accredited animal facilities. Special permission may be given by the IACUC to house animals in an investigator's laboratory for short term purposes. Research animals are cared for by trained DVSR animal care technicians and supervised by a veterinarian with credentials in laboratory animal medicine. The DVSR technicians and veterinarians are available to perform procedures approved in the protocol, implement special diets, transport animals, etc. Hourly rates apply for special services. Current rates for animal related services and policies can be found online or by calling 504-988-5211.

Human Subjects

All research involving human subjects conducted by all Tulane personnel must adhere to well established ethical standards in order to protect the rights of their subjects. The safety and privacy of participants must be protected. Subjects must give informed consent to the research and may not be exposed to unnecessary risk. To these ends, and in compliance with federal and state regulations, Tulane has adopted policies governing the conduct of all research using human subjects, including the establishment of the Tulane Institutional Review Boards (the "IRB"). The IRB is administered by the Tulane Human Research Protection Office. The purpose of the IRB is to ensure the protection of human subjects in research conducted under the auspices of the university. Therefore, all non-exempt human subjects research conducted under the auspices of the university must be reviewed by the IRB prior to the initiation of the research. The Human Research Protection Office's section 3 of the Human Research Protection Program (HRPP) Standard Operating Procedures (SOPs) provides the criteria for whether an activity represents human subjects research. For comprehensive information, policies, and procedures for projects involving human subjects, consult the following Tulane University websites:

The Tulane Human Research Protection Program (HRPP Standard Operating Procedures located at: https://tulane.edu/asvpr/irb/sops.cfm

Health and Safety Compliance

Funded and non-funded research involving hazardous (radioactive, infectious, flammable, corrosive, reactive, or toxic) materials are subject to special regulations. Principal investigators using high risk substances such as explosives, select carcinogens, reproductive toxins, or those with a high degree of acute toxicity must provide a protocol to OEHS describing the project and

associated standard operating procedures (SOPs). Investigators planning projects involving hazardous materials should note the anticipated use on the Proposal Routing Form and contact the Office of Environmental Health and Safety (OEHS) to verify compliance. Grant proposals that require certification of compliance with environmental health and safety regulations must be sent to the OEHS for verification before grants may be funded. The OEHS will *not* certify a grant if the applicant is not in compliance with applicable environmental health and safety (EHS) policies as described in the university's EHS Policies and Procedures Manual

Use of Radioactive Materials

Laboratories and facilities using radioactive materials and radiation-producing equipment are referred to and subject to the regulations and recommendations of the university's Radiation Safety Committee (RSC). Investigators planning projects involving such materials should note the anticipated use on the Proposal Routing Form and contact the RSC to initiate the approval process. An OEHS staff member is designated to monitor radiation control activities and direct investigators in the proper handling of radioactive materials.

Use of rDNA and/or Infectious Agents

The Tulane University Institutional Biosafety Committee (IBC) is responsible for reviewing all activities utilizing rDNA or infectious agents, assuring the safe conduct of the research, assessing decontamination and containment levels, and ensuring the rDNA research is conducted in compliance with the *NIH Guidelines for Use of Recombinant DNA Molecules.* Investigators planning projects involving such materials should note the anticipated use on the Proposal Routing Form and contact the IBC to initiate the approval process. For further information, please see the IBC's website located at http://www.ibc.tulane.edu/.

VIII. SPECIAL TOPICS RELATED TO RESEARCH

Clinical Research

Tulane University partners with Tulane Medical Center to conduct clinical research. To this end the University and TMC have established a master clinical research agreement.

Most clinical research involves the Tulane Medical Center (TMC) also known as Tulane University Hospital and Clinic (TUHC). TMC includes Tulane Children's Hospital, Lakeside Hospital and all of the clinics administered by TMC.

PIs must obtain permission to conduct research and/or use TMC's facilities, personnel or records for research. Under the master agreement SPA is responsible for issuing the subcontract (known as a work order) to TMC which is the method of obtaining the permission. A work order is required if the research involves any of the following:

- participant recruitment at TMC facilities
- use of TMC medical records

- use of Tulane's research pharmacy or TMC pharmacy
- protocol procedures performed at TMC facilities
- use TMC personnel in the conduct of the study
- use of TMC biological materials

To obtain a work order the PI must submit the following items to SPA:

- IRB approval letter
- IRB stamped informed consent form(s)
- IRB approved HIPAA form, if applicable
- IRB approved protocol
- TUHC forms which are located at http://tulane.edu/som/ctu/training.cfm

If the research involves study procedures that TMC will bill for, the PI should complete the TUHC forms and send them with the protocol to TUHC prior to finalizing the project budget to assure that all billable procedures have been identified and that the correct rate is being included.

Industry Sponsored Research

There is a lot of variance in the terms and conditions of industry sponsored contracts. Investigators should always forward industry agreements to SPA or the Office of Technology Transfer and Intellectual Property Development ("Tech Transfer") for review and negotiation. If applicable SPA and Tech Transfer will coordinate with other Tulane offices such as Risk Management, General Counsel, and Research Compliance to ensure that the terms and conditions are consistent with university policies and practices. Tech Transfer can provide advice on acceptable contractual obligations to protect an investigator's future rights. In instances when the research is also supported by the federal government or by another source, a thorough review must be conducted to ensure consistency with federal sponsor obligations. If a faculty member contemplates performing industry-sponsored research using his/her own research or technology, contact Tech Transfer for assistance.

Tulane has developed template agreements covering industry sponsored research, confidential disclosure, material transfer, clinical trial agreements, and option and licensing agreements. All of these are available through the Office of Technology Transfer and Intellectual Property Development.

Types of Agreements

Material Transfer Agreement

A Material Transfer Agreement (MTA) governs the use and sharing of proprietary biological or research materials. These have proliferated in recent years and have raised some concern regarding restrictions by industry or other academic institutions on the use of materials and the ownership of any resulting material. Faculty and/or an authorized representative of the institution may be asked to sign such agreements in advance of industry or other academic institutions providing materials to a university scientist. In all such cases, it is important to

check the contractual terms governing the use of the materials, the research that may or may not be performed with the materials and any inventions that might result from the research. Conversely, an investigator who has a research material of interest to academic or industry scientists should contact the Office of Technology Transfer and Intellectual Property Development to discuss the circumstances of the transfer and to determine if an MTA should be put in place prior to the transfer.

Uniform Biological Material Transfer Agreement

To aid in the transfer of materials, Tulane has signed the Uniform Biological Material Transfer Agreement (UBMTA). It was developed by the Public Health Service in conjunction with academic and industry representatives to reduce administrative barriers or delays in sharing scientific materials among public and not-for-profit organizations. It outlines the terms of use under which the materials are shared. Tulane scientists may transfer materials to recipient scientists at other signatory institutions by way of an Implementing Letter. The recipient scientist, along with an authorized official at his or her institution, must sign to confirm acceptance of the terms. A list of the participating institutions is available here.

To simplify the transfer of non-proprietary material to organizations that have not signed the UBMTA, a Simple Letter Agreement has been developed. It contains many of the same principles as the UBMTA.

It is important to note these agreements may not be appropriate for use in the case of materials which are subject to a license, to special provisions in an industry-sponsored agreement, or involve a material for which patent protection has been filed. In all such cases, it is important to check the contractual terms governing the use of the materials. If a question arises with regard to such a matter, it should be referred to the Office of Technology Transfer and Intellectual Property Development

Confidential Disclosure Agreement, Non-Disclosure Agreement

A Confidential Disclosure Agreement (CDA) allows for the transfer of proprietary information, either written or tangible, between parties. CDAs may be issued by the party disclosing information or a mutual CDA may be established when there is an exchange of confidential information from both parties of the agreement. While CDAs are acceptable, they should be reviewed by SPA for consistency with university regulations. A clear written designation of what information is confidential is essential. Industry sponsors routinely issue CDAs before disclosing information to PIs. Prior to sharing information with a potential sponsor, faculty should contact Tech Transfer to determine if a CDA or mutual CDA is needed to protect the investigator's and the university's interests.

Option/License Agreements

Industry also uses license and option agreements to acquire rights to an invention. An option is a time limited period in which an industrial partner may

evaluate research results to determine the commercial feasibility and decide if it wishes to acquire further rights. A license, on the other hand, grants the party the rights to make, use or sell an invention. Prior to initiating any such discussions with a corporate partner, consult the Office of Technology Transfer and Intellectual Property Development. Only authorized representatives of the institution may sign option or license agreements.

Intellectual Property Rights

The Office of Technology Transfer and Intellectual Property Development assists faculty in identifying, protecting and marketing inventions arising from their research. This Office provides information about the effect of public disclosure on a potentially patentable invention, explains the requirements for seeking a patent on a new invention, describes the types of agreements which protect intellectual property and provides advice on inventions which may have overlapping institutional or outside rights. Depending on the source of funding used in the research, Tulane may have obligations to the sponsor. If research has resulted in a novel discovery or represents a substantial improvement over existing knowledge, contact the Office of Technology Transfer and Intellectual Property Development for advice.

Tulane has an established policy that facilitates the dissemination and use of research findings and safeguards the rights and interests of inventors and the university. The Intellectual Property Policy and Procedures in the Faculty Handbook (see Part III, Section I) stipulates the conditions under which faculty must disclose inventions to the university and provides a revenue sharing formula for income received from the invention.

University research attracts significant interest from industrial sources. Universities can offer specialized training and/or research techniques, innovative ideas and applications, and valuable intellectual property. The research capabilities of Tulane faculty are well known, and Tulane has a number of collaborative and sponsored agreements with industrial partners. Under these agreements, research funds are provided for Tulane faculty to investigate areas of mutual interest. The provisions of such agreements may differ somewhat from federal or state contracts and may include intellectual property provisions or publication clauses that require prior sponsor review of proposed manuscripts.

IX. Frequently Asked Questions

1. ***Does SPA need a proposal routing form prior to proposal submission?*** To comply with federal regulations a completed routing form with the PI's signature must be provided to SPA prior to signature or electronic submission.

2. ***Is the proposal routing form online?*** The Proposal Routing Form is currently posted on the SPA web page. There are separate Proposal Routing

Forms for the Uptown and Downtown Campuses. The TNPRC faculty should use the downtown form.

3. ***Does the "Conflict of Interest" box on the Proposal Routing form pertain only to the PI?*** No, it also pertains to anyone responsible for the design, conduct or reporting of the research.

4. ***Does SPA need a copy of the final version of my proposal?*** A full copy of the proposal is required for official university records. PIs should confirm that a full copy has been furnished to SPA.

5. ***Who should have signature authority on a Sponsored Project account?*** Signature authority should be granted to any individual designated by the PI to make purchases against award funds. However, the PI is the responsible party.

6. ***When can I start spending my award funds?*** Award spending begins on the first day of the budget period, unless pre-award spending has been authorized. Contact SPA for questions on pre-award spending.

7. ***Do you have to spend cost share funds obligated by the university?*** Yes. Sponsored projects that involve cost-sharing commitments from the university will require establishing two 5 ledger accounts: one for the sponsor's portion and one for the university's portion of the costs. For more information please consult Tulane University's procedures on cost-sharing.

8. ***How are cost-sharing funds transferred into a cost-sharing account?*** The PI is responsible for ensuring that the Cost Sharing Authorization Form is completed. Grants and Contracts Accounting will transfer funds into the cost-sharing account. The PI is responsible for verifying that all cost share entries have been processed by Grants and Contracts Accounting.

9. ***What are the PI's obligations regarding cost sharing?*** Cost sharing is a financial commitment by the university to support the work being performed on your project. Cost sharing funds are auditable and must be treated in the same manner as agency funds. A PI is responsible for charging all cost share expenditures to the appropriate 5-ledger cost share account and for ensuring that cost sharing funds are transferred into the account by Grants and Contracts Accounting in accordance with the Cost Sharing Authorization Form (see question #8 above).

10. ***What do we do if we don't have access to our budget statements?*** If you are not receiving an electronic notification for monthly budget statements, contact the Grants and Contracts Accounting Office.

11. ***How do I find the most current financial information on my grant/contract?*** In TAMS, the Project Status Inquiry screen (PSI) is updated

nightly. From there you can view the account in summary, by budget category, and even transaction details. TAMS training information is available on the TAMS website.

12. ***When are budget statements available from Accounting?*** Budget statements are available after the accounting month closes, which is typically the seventh working day of the next calendar month.

13. ***What should I do if I want to use surplus funds in a budget category to offset a deficit in another budget category?*** It is important to contact SPA to request that your account be re-budgeted before you incur any expenses that will cause a deficit balance in a budget category. Some granting agencies have restrictions on the amounts that may be transferred between budget categories. Also, re-budgeting allows correct balances to be reflected on the budget statements, and SPA will ensure that transactions are processed without interruption.

14. ***How do we handle total deficits and/or deficits in budget categories at the end of the grant?*** If your grant is close to expiration and you anticipate a deficit, notify Grants and Contracts Accounting of your situation and appropriate measures will be taken to assist you.

15. ***What happens if an expense hits an expired sponsored projects account?*** If an account is closed or the expenditure's item date is past the end date of a grant/contract, the charge will be rejected and posted to a suspense account. It is the PI's responsibility to initiate appropriate actions to correct the transaction. Further information can be found in Tulane University's Policy on Cost Transfers.

16. ***What should be done if an expense has been charged to the wrong account number?*** The expense must be moved immediately to the appropriate account. Further information can be found in Tulane's policy and guidelines for cost transfers.

17. ***Why is a Cost Transfer Form needed***? Cost transfers on sponsored project accounts are often scrutinized by auditors as well as agency officials. Frequent, tardy, or inadequately explained transfers, particularly where they involve projects with significant cost overruns or unexpended fund balances, can raise serious questions as to the propriety of the transfers. Accordingly, all transfers must be fully documented as to the need for the correction. Further information can be found in Tulane's policy and guidelines for cost transfers.

18. ***How do you clear deficits caused by overspending?*** The five-ledger account should be credited using the expenditure type for cost sharing, and an unrestricted source should be debited.

19. ***What do you do in the case of minor equipment pieces used to build a large piece of equipment - which expenditure type should be used?*** If you are building a piece of major equipment from minor equipment components, you can use the major equipment expenditure type, but you must notify Property Management at 865-5219 and Grants and Contracts Accounting at 865-5581.

20. ***Is it OK for the PIs to ignore the F&A costs on their budget statements?*** No, PIs should be aware of the total project budget, including F&A costs.

21. ***What determines whether a continuing award will receive a new account number or use the old one?*** Whether or not a continuing award receives a new account number is determined by the award conditions. For example, if the award has a new start date and end date, a new account number will be assigned; if the award is modified to extend the end date, a new account number is not required. Awards that require annual financial reporting may require a new account number each year. Contact SPA for questions.

22. ***Can you charge a grant for administrative support? Can you request funds for a Program Manager from the agency?*** Administrative support is typically not allowed as a direct cost to a federal award unless specifically approved in advance by the agency. Such support is only allowable if the following criteria are met:
    1. Administrative or clerical services are integral to a project or activity;
    2. Individuals involved can be specifically identified with the project or activity;
    3. Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
    4. The costs are not also recovered as indirect costs.

23. ***Do no-cost extensions require sponsor approval?*** All requests for no-cost extensions should be routed to SPA for processing. Generally, the sponsor must be notified of any no-cost extension, even if Tulane has the ability to approve it internally.

24. ***What do I do with checks that apply to my award and are sent directly to me?*** All checks received for 5-ledger accounts should be deposited by Grants and Contracts Accounting as soon as possible. Contact SPA for instructions.

25. ***Who in the university can sign a non-disclosure agreement (NDA) for industry sponsored research and clinical trials?*** Tulane's policy requires NDAs to be signed by an authorized institutional representative in SPA.

26. ***Please explain the Tulane policy on restrictions on publication.*** As a general rule, Tulane University will not accept a grant or contract that places restrictions on publications. Please refer to Part III, Section K.4 of the Faculty

Handbook section entitled "Restrictions on Publications" for additional information.

27. ***Who negotiates agreements with industry (e.g. Teaming Agreements, Letter Agreements, Memoranda of Understanding, Subcontracts, and Clinical Trial Agreements)?*** SPA is the university office responsible for negotiating the terms and conditions of all sponsored agreements, including industry-sponsored clinical trials. Depending on the terms and conditions, SPA may have to involve Technology Development, Risk Management, General Counsel and other Tulane offices.

28. ***Why do agreements have to be reviewed and negotiated by a central office?***
    - To ensure consistency with Tulane's academic mission
    - To protect the PI, staff and university from potential liability
    - To be consistent with the university's non-profit, tax-exempt status
    - To protect the university's financial interests

29. ***What does SPA need prior to initiating review and negotiations of industry sponsored agreements?***
    - A completed proposal routing form with the signature of the PI certifying any conflicts of interest
    - A copy of the NDA if applicable
    - An electronic version (preferably in Microsoft Word) of the agreement so SPA can "red-line" or suggest changes to the wording
    - Names, phone numbers and email addresses of the company's contacts for negotiation purposes

30. ***What if the PI or any other person involved in the study has a Conflict of Interest?*** The PI or other individuals should follow university procedures for disclosing the conflict so steps can be taken to manage any conflict or apparent conflict. Depending upon the nature of the conflict, there may be a delay in signing an agreement or accepting an award until the Conflict of Interest Committee has reviewed the circumstances and rendered a decision about managing the conflict.

31. ***How long does it take to review and negotiate contracts?*** Our experience has been that it can take a few days to several weeks. It depends on the contract itself, the sponsor, our history with that sponsor and whether or not the sponsor is willing to negotiate in good faith.

32. ***What are clauses that typically pose problems during negotiations?***
    - Intellectual property
    - Publications
    - Indemnification and Insurance
    - Confidentiality