Topics Addressed in Class

- Research Administration
- The Basics
- Proposal Preparation and Submission
- Award Negotiation and Acceptance
- At-Risk Accounts
- Export Controls
- More Basics
- OSP Award Set-up

- Preparing to Spend the Money
- Allowability of Costs
- Managing Awards
- Sponsor Reimbursement
- Reporting Obligations
- Award Closeout and Audit
- Website Resources
Research Administration
What are the University revenue streams?

- Endowment, 1,282,072,000
- Medical Services, 961,572,000
- Contributions, 137,707,000
- Investment, 91,459,000
- Sponsored Projects, 789,975,000
- Student Income, 375,652,000
- Other, 209,892,000

How does the Research Enterprise fit in?

Yale University Revenue/Income
FY 2018 total $3.85 billion
Yale University’s Research Enterprise

Yale Sponsored Award Expenses FY2018
Total $802,843,790

- Federal
  - $587,846,109
  - 73%
- Non Federal
  - $176,079,572
  - 22%
- Clinical Trials
  - $38,918,109
  - 5%

Revised 10/2018
Office of Sponsored Projects: FY2018 Metrics

- 2,008 Active Award Principal Investigators *
- 1,371 Active Unique Sponsors
- 4,643 New/Competing Proposal Submissions Totaling $3.1B
  - 832 Just In Times and No Cost Extensions
- $802.8M Grant Expenditures
  - Includes $205.4M in Facilities and Administrative Costs
- 5,334 Active Awards
  - 2,719 Federal, 1,767 Non-Federal, 848 Clinical Trials
- 899 Active Outgoing Subawards
- 2,663 Financial Status Reports

* Includes Multi-PIs

Revised 10/2018
The Basics
Learning the Language

- Every profession has its own lingo
- Checkout this useful reference: The ABCs of Sponsored Projects
Learning the Language

- **Sponsored Project**
  - An activity funded by an external source (sponsor) supporting Yale’s mission of:
    - Research
    - Education
    - Clinical Care
    - Public Service
Life Cycle of a Sponsored Project

1. Start with an idea! Initiated by PI or Sponsor
2. Proposal developed and submitted to sponsor
3. Sponsor funding decision made and award issued
4. Work begins
5. PI reports to Sponsor on progress
6. Project completed and final reports submitted
The Integrated Research Enterprise System (IRES) provides faculty and supporting staff an integrated set of research administration tools that are web-based.

- **Proposal Development (PD)**
  used to create and submit proposals, as well as capture data for Proposal Tracking

- **Proposal Tracking (PT)**
  used to capture, store and manage pre-award and award information

- **Conflict of Interest (COI)**
  used to disclose financial relationships relative to sponsored research

- **Institutional Review Board (IRB)**
  used to submit and review protocols for human subject research studies

- **Managing Animal Protocols and Studies (MAPS)**
  used to submit and review protocols for animal research studies

- **Sponsored Program Information Network (SPIN)**
  a database of funding opportunities from government and private sources
Learning the Language

- **Effort**
  - Time spent on all *Yale activities* for which an individual is paid by Yale
    - The time (effort) can be expressed as a percentage of the individual’s total University effort
    OR
    - In person months as a measurement of a person's effort in academic, summer, and/or calendar months a year

*Note: “Calendar Months” is a term used by most federal sponsors.*
Learning the Language

- **Principal Investigator (PI) / Program Director (PD)**
  - Individual having the appropriate qualifications, level of authority and responsibility to direct a project or program to be supported by an award.

- **Multiple Principal Investigator (MPI)/ Multiple Program Director (MPD)**
  - Multiple PI/PD awards are an opportunity for multidisciplinary efforts and collaboration through a team of scientists under a single grant award. All MPI/MPD share equally in the authority and responsibility for leading and directing the project, intellectually and logistically, including the submission of all required reports. The presence of more than one PD/PI on an application or award does not diminish the responsibility nor the accountability of any individual PD/PI. MPI/MPD is equivalent to NSF’s Co-PI/Co-PD.
Learning the Language

▪ Senior/Key Personnel
  • All individuals who contribute in a substantive, measurable way to the scientific development or execution of a sponsored award, whether or not salaries are requested.
    – There must be some level of committed effort (time) indicated in the proposal
    – May or may not be a Yale employee

▪ Other Significant Contributor
  • Individuals identified in a National Institutes of Health (NIH)/Public Health Service (PHS) proposal who will contribute to the scientific development or execution of a project, but do not commit any specified measurable effort to a project.
Consultant (Professional Services)

- An individual or firm that provides professional advice or services for a fee when the skills required are not available or able to be provided by University faculty or staff.
  - Requires that an agreement must be in place prior to the commencement of the work with:
    - A description of the service to be performed (scope of work)
    - An estimate of time
    - A rate of compensation
    - Termination provisions

- Policy 3210: Professional Services and Consulting
Test Your Knowledge
Which of the following statement(s) is/are true regarding key personnel:

A. They must contribute some level of effort
B. They contribute in a substantial and measurable way to a project
C. They may be employed by another institution
D. All of the above

Note: Answers to Test Your Knowledge slides can be found at the end.
Proposal/Application

- A request for support of a project prepared in accordance with the sponsor’s instructions.
  - The proposal represents the PI’s ideas and methodology to a potential sponsor.
  - The submission of the proposal requires the approval of the University through the Office of Sponsored Projects’ (OSP) proposal team in order for the proposal to be represented as a Yale endorsed activity.
Learning the Language

- **Regulatory Form [Proposal Development (PD)]**
  - Electronic form used to collect information about and certification of a proposal. This form is routed through PD.

- **TranSum (Paper Form)** – not frequently used
  - Paper proposal information and approval form for non-PD submissions
  - Collects required information about and certification of a proposal.
Learning the Language

- **Program Solicitations**
  - Funding Opportunity Announcements (FOA)
  - Program Announcement (PA)
  - Request for Application (RFA)
  - Request for Proposals (RFP)
  - Request for Quotes (RFO)
  - Broad Agency Announcement (BAA)
Learning the Language

- **Program Solicitations**
  - Outlines the purpose of a program
  - Provides eligibility criteria
    - PI and institution
    - May limit number of submissions by institution or PI
  - Identifies the proposal/application format
  - Specifies the process for submission and due date
  - Provides supplemental instructions
  - References policies, assurances and definitions
  - May contain terms and conditions that would apply if the proposal is awarded.
Learning the Language

- **Just-in-Time (JIT)**
  - The Department of Health and Human Services (DHHS) procedure that allows the submission of certain elements of a new or competing renewal application to be deferred until after the review of a proposal, but before award. (NIH is a part of DHHS)
    - Typical documents requested include other support pages, verification of compliance approvals such as human and animal subjects protocol approvals, and verification of human subjects education.
  
  **Note:** *Just-in-Time is a DHHS term that is used generically at Yale when sponsors request additional information prior to issuing an award.*

- **Revised Budget**
  - A revised budget is a modified version of the original budget proposed to the sponsor, based upon the sponsor’s request.
    - Example: the NSF Program Officer may suggest reducing or eliminating costs for specific budget items that are clearly unnecessary or unreasonable for the activities to be undertaken, especially when the review process supports such changes. When such discussions result in a reduction of 10% or more, a corresponding reduction should be made in the scope of work.
**Learning the Language**

- **Sponsored Award/Notice of Award (NoA)**
  - A legally binding agreement issued to Yale to support a Yale proposal
    - May be issued electronically, in letter format or on a sponsor specific form
    - Notifies Yale that an award has been made
    - Contains or references all terms and conditions of the award
    - Documents the obligation of funds
    - May or may not require a signature from an Award or Contract Manager

*Note: NoA is a PHS specific term; however, it is generally used at Yale for all sponsored awards*
An award can be in the form of a **grant**, contract or cooperative agreement

- **Grant**
  
  - An award of financial assistance, the primary purpose is to transfer money, property, services or other things of value to a grantee (Yale) when no substantial involvement is anticipated between the sponsor and Yale.
An award can be in the form of a grant, **contract** or cooperative agreement

- **Contract**
  - An agreement to provide specific research services/deliverables. A contract can be:
    - **Cost reimbursable:**
      Sponsor reimburses Yale for actual costs incurred on the project.
    - **Fixed price:**
      A price established to complete the work and is not subject to change. Actual costs are expected to be reasonably close to the amount of the agreement.
      - If the costs exceed the fixed price, Yale is not reimbursed
      - If the costs are less than the fixed price, Yale retains the money
An award can be in the form of a grant, contract or **cooperative agreement**

- **Cooperative Agreement**
  - A financial assistance agreement (grant) used when substantial sponsor involvement is anticipated during performance of the project.
Test Your Knowledge
Which of the following is false regarding a NoA:

A. Legally binds the University
B. Notifies the grantee that an award has been made
C. Contains or references all terms and conditions of the award
D. Never issued electronically
Learning the Language

- **Subaward (also referred to as subcontract, subgrant, consortium agreement)**
  - A legal instrument used by an award recipient (usually called the prime recipient) to provide funds or property to another eligible institution (subrecipient or subawardee) to perform a substantive portion of an award’s scope of work.
    - Yale can be both a prime recipient or a subrecipient
  - The terms and conditions of the prime award “flow down” to the subrecipient through the subaward.
Learning the Language

- **Authorized Organizational Representative (AOR) or Signing Official (SO)**
  - Authorized by the institution to legally bind the institution by:
    - Signing sponsored project applications and required certifications and/or assurances necessary to fulfill the requirements of the application
    - Signing other award documents such as a grant or contract

**Note:** The Office of Sponsored Projects (OSP) is the AOR for Yale University. A PI is not an AOR (Authorized Organizational Representative).
Learning the Language

- **Grantee/Awardee: Yale University**
  - By signing/electronically submitting a proposal, or by signing a funding document (grant award, contract, etc.), Yale assumes legal and financial responsibility and accountability for the performance and financial aspects of the award.

*Note:* Certain awards, such as fellowships, may be awarded directly to the individual.
Test Your Knowledge
Here’s a scenario...

Dr. Barrow, a Yale faculty member reads a PA (Program Announcement) related to her area of research. She prepares a proposal and submits it directly to the sponsor.

Did Dr. Barrow forget something?

A. No

B. Yes
Learning the Language

- **Direct Costs**
  
  Costs that can be identified specifically with a particular sponsored project. Examples include but are not limited to:
  
  - Salaries and benefits
  - Equipment
  - Recruitment costs (including the cost of a Visa under certain conditions)
  - Research materials and supplies
  - Participant costs when appropriate
  - Travel
Learning the Language

- **Facilities and Administrative (F&A) Costs** (also referred to as **indirect costs** (IDC) or **overhead**)

  - Costs incurred that cannot be specifically identified with a sponsored award. Examples include but are not limited to:
    - Utilities
    - Network charges
    - Office supplies
    - Purchasing
    - Human Resources
    - Business Offices
    - OSP, ORC, OARS, HRPP

**Note:** F&A costs are budgeted and charged as a percentage applied to the modified total direct costs of a project with certain exceptions.
Learning the Language

- **Equipment**
  - An article of tangible nonexpendable personal property
  - Useful life of more than 1 year
  - Cost per unit that equals $5,000 or more

*Note: Some non-federal sponsors define equipment with different thresholds.*

*Policy 4209: Equipment*
Which of the following expense(s) would be considered an **F&A cost**? *Select all that apply*

A. Test tubes

B. Human Resources

C. The PI’s salary

D. Network charges
Cost Sharing

- Any portion of sponsored project costs not funded by the sponsor.

Mandatory Cost Sharing

- Yale’s contribution toward the sponsored project that is required as a condition of receiving the award.
  - Usually identified in the funding opportunity or federal statute and is included in the terms and conditions of the award.
Learning the Language

- **Voluntary Committed Cost Sharing (VCCS)**

- **Yale discourages VCCS**
  - Yale’s inclusion of proposed costs supporting the sponsored project and not required or funded by the sponsor but paid for by Yale. For example:
    - The purchase of equipment to support a sponsored project but NOT paid for by the sponsor.
  - VCCS in Federal proposals is not expected and cannot be used as a factor in merit review, (2CFR 200.306).
    - Violates National Science Foundation’s (NSF) Cost Sharing Policy
  - VCCS must be approved in advance of proposal submission.
Learning the Language

- **Voluntary Uncommitted Cost Sharing (VUCS)**

  A cost associated with a sponsored project, not committed to in the proposal, and therefore not funded by the sponsor.

  - Example: additional faculty effort on a sponsored project over and above the effort identified in the proposal or award and supported by a non-sponsored project (e.g., General Appropriation, gift)
In-kind/Matching

- The requirement by some sponsors to match in some proportion with funds from another party, either from the University or another sponsor.
  - May be in the form of **cash**
    - Requires documentation supporting the use of the funds
  - May be the value of **non-cash** contributions
    - Requires supporting documentation of fair market value e.g., appraisal or quote
Policies and Regulations

- Internal and external policies and regulations support many of the principles that will be discussed today.
  - Yale’s policies and procedures
    - Play an important role in the conduct of research and the management of a sponsored project.
    - Yale policies must be followed for the administration of sponsored awards when the sponsor’s policies are not specific or are less restrictive than Yale.
  - Federal and non-federal sponsor requirements, policies, and regulations as applicable.

Yale’s policies, procedures, guides and forms supporting Sponsored Projects Administration
▪ **2 CFR Part 200, Uniform Guidance**: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards *(commonly referred to as the Uniform Guidance)*

- Written for the federal agencies and codified by each agency and apply to grantees.

  Agencies will incorporate in their handbooks/guides. For example:

  - National Institutes of Health: Grants Policy Statement
  - National Science Foundation: Proposal and Award Policies and Procedures Guide

- Defines the standards for an allowable cost

- Identifies many but not all direct costs

- Identifies many but not all unallowable costs

- Describes the requirements of a payroll distribution system also referred to as effort reporting

- Describes requirements for computing the F&A cost and fringe benefit rates
2 CFR Part 200: Uniform Guidance describes requirements for:

- Financial reporting
- Progress/Technical reporting
- Equipment management
- Procurement Standards of Conduct

- Describes the requirements for conducting a “single” audit by an external auditing firm on behalf of the federal agencies
- Describes the requirements for subrecipient monitoring
Policies and Regulations

- **Federal Acquisition Regulations (FAR)**
  - Applies to federal sponsors issuing an award in the form of a contract
  - More restrictive than grants and cooperative agreements
Policies and Regulations

- **Award terms and conditions**
  - All federal awards are not alike, not even from the same agency
  - Some non-federal sponsors are more restrictive than federal sponsors
  - Program solicitations can contain program specific requirements
Compliance Hierarchy

Federal & State Legislation
(Federal & State laws)

Federal Regulations
(Uniform Guidance, FAR Clauses)

Agency Specific Policy
(Specific agency policy manual)

Institutional Policies & Procedures*

Special Award Terms & Conditions

* May be more restrictive than the sponsor’s requirements.
Federal Demonstration Partnership (FDP)
- A cooperative initiative among 10 Federal Agencies and 155 institutions (Yale included) receiving Federal funding for research.
- Its purpose is to conduct demonstrations to simplify and standardize Federal requirements and increase research productivity while reducing administrative burden and associated costs.
  - Participation in a demonstration may affect the terms and conditions of a federal award.

Council on Governmental Relations (COGR)
- An association of leading research universities, affiliated medical centers and independent research institutes.
- The national authority on the financial and regulatory infrastructure, and the corresponding compliance requirements associated with managing federal research grants and contracts within research institutions.
Test Your Knowledge
Test Your Knowledge

Which of the following statements is/are false? Select all that apply

A. Policies and procedures may differ among different federal sponsors
B. Yale is an FDP institution
C. PIs must account for effort and mandatory cost sharing
D. Voluntary uncommitted cost sharing (VUCS) requires the prior approval of an appropriate University official.
Roles and Responsibilities

- Principal Investigator (PI) / Co-PI
- Department Business Administrator
- Office of Sponsored Projects
  - Pre and Post Award
The Principal Investigator (PI) / Program Director (PD)

- The PI has the appropriate level of authority and responsibility to direct the project supported by the award, such as a laboratory study or a clinical trial. There may be multiple PIs who share the authority and responsibility.
  - Leads and directs the project and is responsible for the submission of all required non-financial reports
  - Conducts the research as proposed
  - Ensures proper administration of their awards, including any subrecipients
  - Authorizes all direct cost expenditures of project funds
  - Approves all project expenditures and cost transfers
  - Ensures compliance with sponsor requirements and University policies
Roles and Responsibilities

- **Department Business Administrator**
  - Assists with proposal preparation
  - Monitors awards
  - Approves and executes transactions (e.g., Expense Reports, requisitions in Workday)
  - Stays current with University policy and sponsor requirements and keeps PI abreast of any changes
  - Develops departmental business processes for the administration of sponsored projects
  - Provides financial and administrative support and reports to the PI
Roles and Responsibilities

Office of Sponsored Projects

- Reviews proposals for compliance with University and sponsor requirements
- Approves and submits proposal applications
- Negotiates all awards (including incoming subawards) in collaboration with PI/BO
- Issues and monitors outgoing subawards
- Accepts awards on behalf of the University
- Sets up awards in IRES PT
- Serves as the point of contact for the sponsor
- Administers the non-financial requirements of the award, including prior approval requests submitted to OSP

Provides post-award financial support to departments and is responsible for:

- Set up of awards in the University’s accounting system, Workday
- Financial reporting to sponsors
- Receivables, billings and collections
- Effort reporting system and conducts related assessments
- Review and approval of cost transfers
- Award closeout
Test Your Knowledge
The PI is responsible for the following:

A. Conducting the research proposed in the project
B. Oversight of sponsored project expenditures
C. Ensuring the research has the appropriate approvals for humans/animals/laboratory safety issues, etc.
D. Monitoring the programmatic progress of subrecipients under the award
E. All of the above
Proposal
Preparation and Submission
Proposal Preparation

- **Getting started**
  - Get solicitation from your PI and read through carefully
  - Is PI eligible to submit sponsored research requests?
  - What is the deadline? What are the budgetary limitations?
  - Are compliance requirements met?
  - Plan ahead to ensure proposal is *submitted to OSP at least 5 days prior to the deadline date to provide adequate time for review, electronic submissions, and sponsor acceptance*
    - Create a project plan for tasks specific to the proposal
    - Build in a timeline and create a checklist to facilitate keeping PI and business office tasks on track

*Proposal Development Roles and Responsibilities Checklist*
In order for someone to be a PI, co-principal investigator/multi-PI or program director (PD), they must meet the following requirements:

- Be a full time employee of the University
- Hold the academic rank of professor, associate professor, assistant professor, senior research scientist/scholar, or research scientist/scholar
- Have the requisite training, skill, commitment and expertise

PI exceptions require the approval of the provost, or where appropriate, the dean of self-support units

- A request for an exception may be made for non full-time appointments, e.g., research scientist/scholar, lecturers, instructors, emeritus faculty, and may or may not be granted.

Policy 1310: Principal Investigator Eligibility Requirements on Sponsored Projects
Form 1310: FR.04: PI Status Request Form
Faculty Handbook: Research and Scholarship Policy and Guidelines section XX.C.1.f
The PI/PD must complete:

- **Sponsored Projects Administration for Faculty** (online training)
  - This PI/PD required training is accessed through the University’s Training Management System (TMS) under the course owner: **Office of Research Administration**

- An **External Interests Disclosure form**
  - PHS-like/NSF proposals (and those sponsors who have adopted the PHS COI policy) cannot be submitted if current disclosures for the identified responsible personnel are not on file

- The PI must have completed a PPAA (Patent Policy and Acknowledgement and Agreement)
  - The **PPAA** is accessed via the University’s Training Management System (TMS) and is administered by the Office of Cooperative Research

**Note:** *All members of the University who are identified on a sponsored project proposal are required to complete the PPAA certification.*
Proposal Preparation

Assisting the PI with preparing a proposal:

▪ Utilize the Proposal Development Roles and Responsibilities Checklist
  – This resource lists tasks and requirements and indicates who is responsible for each item

▪ Carefully read the eligibility and submission requirements of the program announcement

▪ Provide a copy of the program announcement to OSP
  • Include as part of the proposal record
Meet with the PI:

- Discuss submission requirements, budget limitations, and submission deadline.
- Does the research require collaborators from other Yale departments?
- Does the research require collaborators outside of Yale? In a foreign country?
- Are there any potential export control concerns?
- Is cost sharing required?
- Does the sponsor have a sponsor-mandated salary rate cap?
  - Limits the salary that can be paid to an individual working on research project.
- Will the project generate program income?
- What are the required elements of the proposal?
  - Budget
  - Budget justification page
  - Bio sketches
  - Research plan
  - Subrecipient documents
Meet with the PI: (continued)

- Ask the PI to identify all personnel to be included in the proposal budget. Of this population, the PI:
  - Must identify those individuals responsible for the design, conduct and reporting of the proposed research to ensure they have a current COI disclosure on file for certain sponsors (e.g., PHS, NSF, PHS-like)
  - Each responsible individual must have a current External Interest Disclosure form on file
Preparing the Budget (continued)

- The budget and budget justification should reflect a reasonable estimate of the expenses necessary to conduct the project.

- Create a draft budget based on a discussion with the PI, sponsor requirements, and University policies.

- All proposed expenses must be justified, especially when proposing clerical and administrative support, office supplies, etc.

Note: Administrative and clerical support must be both essential and integral to the proposed work.

Policy 1403: Charging of Administrative & Clerical Salaries & Certain Other General Administrative Expenses to Federal Funds
Policy 1405: Charging of Facilities and Administrative Type Expenses to Non-Federal Sponsored Projects
Preparing the Budget: Personnel

- Determine availability of all necessary personnel
  - Do they have other commitments that could prevent them from devoting effort?

- If the budget includes salary for an individual from another department, a determination of availability and approval to devote effort to the project is required from the individual’s department business office.
Preparing the Budget: Personnel (continued)

• Salary and wages of personnel are based on an individual’s Institutional Base Salary (IBS) and commitment of effort.
  – The annual compensation paid by Yale for an employee’s appointment, whether the individual’s time is spent on research, teaching, patient care or other activities
  – IBS excludes: bonuses, one-time payments or incentive pay, and salary paid by other organizations such as the VA or Howard Hughes Medical Institute (HHMI)
  – Faculty with a Yale/VA joint appointment must have on file in OSP Pre-Award a current Memorandum of Understanding (MOU) by the time of proposal submission

Note: Charging extra compensation above the IBS on a federal award must have the prior approval of the sponsor.

Policy 1001: Compensation Above Salary
Policy 1311: Institutional Base Salary for Sponsored Projects
Prepared the Budget: Personnel (continued)

- Faculty are expected to propose some level of sponsor paid effort unless specifically exempted by the sponsor and Yale policy, e.g., conference and equipment grants

Policy 1316: Effort Commitment: Managing Effort Associated with Sponsored Projects
Training: Direct Charging of F&A Type Costs on Sponsored Awards: Instructor-Led or Online training
Preparing the Budget: Personnel  (continued)

- Key/senior personnel are committed to providing the proposed level of effort during the annual budget period of the award unless sponsor policies permit otherwise

  - Faculty with a 9-month appointment who request summer salary support from a sponsor must fulfill the effort commitment during the summer. If participating in the 9 over 9 program, the faculty member is permitted to charge academic year salary if devoting effort during the academic year.

  - In most cases Yale policy is  % effort = $(salary)

    - Percent effort proposed translates to percent of IBS requested

Note: For NIH grants, other significant contributors and consultants normally provide no effort nor request dollars.
Preparing the Budget: Personnel (continued)

9-Month Faculty

- The following statement can be used to indicate the availability of time for research during the academic year, when no formal commitment of effort during the academic year is being proposed, but a formal commitment is made for the summer:

  “Yale fully supports the salary of its faculty holding a nine month appointment which they may use for research, instruction and administrative purposes.

  In accordance with these responsibilities, however, Yale makes no specific commitment of time or salary to this particular sponsored project during the academic year.

  This voluntary effort during the academic year is determined by the principal investigator and is not monitored by the University.”

  ORA Update: May 2007
Preparing the Budget: Personnel (continued)

- Effort is expressed most often in the form of person months.

For example, 10% effort of a 12 month FTE appointment is 1.2 person months.

1.2 person months x monthly rate of pay = $ requested
Preparing the Budget: Fringe Benefits (FB)

- **Apply appropriate FB rate to budgeted salary**
  
  - There are separate rates for federal and non-federal awards
  
  - Rates are also based on the classification of employee:
    - exempt vs. non-exempt
    - full-time vs. part-time
  
  - The [Controller’s Office Factsheet](#) includes financial and administrative information such as:
    - Expense guidelines, F&A rates, FB rates, NIH salary caps, and more...
Proposal Preparation

Preparing the Budget: Materials and Supplies

- PIs are expected to include the costs of materials and supplies necessary to conduct the project.

- Office supplies are allowable depending on the research being conducted.
  - These types of costs must be thoroughly justified.

Preparing the Budget: Equipment

- Is the equipment available elsewhere in the University?
- Observe University’s comparative bid requirement.

Policy 1403: Charging of Administrative & Clerical Salaries & Certain Other General Administrative Expenses to Federal Funds
Policy 1405: Charging of Facilities & Administrative Type Expenses to Non-Federal Sponsored Projects
Policy 3201: General Purchasing
Register for Training: Direct Charging of F&A Costs to Sponsored Awards and Financial Reporting and Closeout
Preparing the Budget: Travel Domestic and Foreign

- Include location and purpose of the trip
  - Include cost of lodging, meals, registration, transportation

- If federal funding is involved travelers **must** adhere to the Fly America Act or Open Skies Agreements

*Note: Travel may require prior approval of sponsor even if in budget.*

*Policy 3301: Travel on University Business*

*Training: Fly America Act & Opens Skies Agreements (Charging International Air Travel to Federal Awards)*
Preparing the Budget: Subawards

- Each subrecipient must provide a:
  - Budget (direct and F&A costs)
    - Yale is only permitted to request F&A costs on the first $25,000 of a subaward if Yale’s sponsor is a federal agency.
    - For federal awards, subrecipients without a federally negotiated rate agreement must budget F&A costs at a rate of 10% MTDC. **Note:** On NIH awards, foreign subrecipients without a federally negotiated rate must budget F&A costs at a rate of 8% MTDC, less equipment.
  - Budget justification page
  - Statement/Scope of work
  - Completed 1304 FR.03A Subrecipient Information Compliance (SIC) form

*Policy 1307: Subrecipient Monitoring*
*Procedure 1307 PR.01: Monitoring Subrecipient Activity Associated with Sponsored Programs*
*Training: Subrecipient Basics and Monitoring*
Proposal Preparation

Preparing the Budget: Other Direct Costs

- Service Center Fees, e.g., animal care facility
- Tuition and fees (when appropriate)
- Stipends (when appropriate)
- Human subject fees (including travel reimbursement)
- Publication costs
- Equipment maintenance and repair
- Consultants
Preparing the Budget: F&A Costs

- The use of the appropriate F&A cost rate is determined by the type of sponsored activity (e.g., research vs. instruction proposals), start date, and location of the proposed project.

*Note: OSP’s [Frequently Needed Yale Facts](#) includes Facilities & Administrative (F&A) Cost Rates.*
## Proposal Preparation: F&A Cost Rates

<table>
<thead>
<tr>
<th>Location</th>
<th>7/1/2015 – 6/30/2016 (Predetermined)</th>
<th>7/1/2016 – 6/30/2018 (Predetermined)</th>
<th>7/1/2018 – 6/30/2022 (Predetermined)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organized Research On-Campus</td>
<td>66.5%</td>
<td>67.5%</td>
<td>67.5%</td>
</tr>
<tr>
<td>Research DOD Contract On Campus</td>
<td>69.9%</td>
<td>69.9%</td>
<td>69.9%</td>
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<tr>
<td>Organized Research Modified On Campus</td>
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<td></td>
<td></td>
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<tr>
<td>Organized Research Off Campus</td>
<td>26.0%</td>
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<td>Organized Research CMHC</td>
<td>47.0%</td>
<td>47.0%</td>
<td>47.0%</td>
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</tr>
</tbody>
</table>

*Note: Effective 7/1/2022 until amended provisional rates apply (use same rates as those cited for fiscal year ending 6/30/2022).*
Preparing the Budget: F&A Costs (continued)

- The F&A cost rate is usually expressed as a % of the direct cost (DC) budget. Yale’s F&A Rate Agreement does not permit the charging of F&A on certain budget items. This is referred to as a Modified Total Direct Cost (MTDC) base.

  - The MTDC base excludes:
    - Equipment, patient care costs, student tuition, stipends and fees, alterations and renovations, rental of off-site facilities, and the portion of each subaward in excess of $25,000
    - MTDC (DC less above exclusions) x F&A rate = the amount budgeted for F&A costs
Preparing the Budget: Applying the F&A Rate

$250,000  Total direct costs
- 7,500  Equipment
- 40,000  Subaward total for year one
+ 25,000  Allowable subaward costs

$227,500  MTDC base for calculating F&A
x .675  Yale’s F&A rate is 67.5%

$153,563  F&A
+250,000  Direct costs

$403,563  Total funds requested
Preparation the Budget: Cost Sharing Highly Discouraged

- Cost sharing must be approved by the appropriate cognizant Provost or Dean for self-support schools

  - Must submit an approved Cost Sharing Approval Request form when:
    - Requesting a reduction/waiver of F&A costs
    - Committing effort without salary support
Preparing the Budget: Cost Sharing

- Cannot match federal dollars with other federal dollars
- Cannot use the same dollars for two different projects
- Time period requirements
  - Must be within the period of performance
- Cost sharing dollars are subject to the same allowability rules as the award

**Note:** Cost sharing imposes record-keeping obligations. [Policy 1306: Cost Sharing on Sponsored Projects](#)
Proposal Preparation

Budget Justifications

- Each item in the categorical budget, including F&A costs, must be sufficiently justified
- Equipment must be itemized
- Budgeted increases for salaries and other budget categories (excluding fringe benefits & F&A rate) for the out years should be explained

Checklists can be accessed in the **OSP Resources website**.
Test Your Knowledge
The use of the appropriate F&A rate is determined by:

A. Type of work being performed
B. Start date
C. Location of proposed project
D. All of the above
### RESEARCH & RELATED BUDGET - Budget Period 1

**GMB Number:** 4048-0061  
**Expiration Date:** 06/30/2016

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<thead>
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<th>042075620006</th>
<th>Enter name of Organization: Yale University</th>
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**Budget Type:**  
- [X] Project  
- [ ] Subaward/Consortium

**Budget Period:** 1  
**Start Date:** 07/01/2014  
**End Date:** 06/30/2015

#### A. Senior/Key Person

<table>
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<tr>
<th>First</th>
<th>Middle</th>
<th>Last</th>
<th>Suffix</th>
<th>Base Salary ($)</th>
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<th>Requested Salary ($)</th>
<th>Fringe Benefits ($)</th>
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**Project Role:**  
- [X] Co-Investigator

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**Project Role:** Collaborator

**Additional Senior/Key Persons:**

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<th>Role</th>
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**Total Senior/Key Person: 30,393.00**

#### B. Other Personnel

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<td>Total Number Other Personnel</td>
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**Total Salary, Wages and Fringe Benefits (A+B): 186,048.00**
Proposal Preparation

- **Cover page**
  - Many sponsors will provide a cover page that requires information about the Principal Investigator and the Institution

- **Abstract**
  - Sponsors usually require a space-limited abstract written in layman’s terms

**Scope of Work**

- Following the sponsor’s specific requirements, the PI will provide:
  - Background and significance
  - Preliminary studies
  - Explanation of aims, objectives, methodology, and approach
Proposal Preparation

- **Bibliography**
  - A listing of references cited in the body of the proposal

- **CV/Biographical sketch**
  - Must be submitted for all senior and key personnel, indicating background, professional interests, research capabilities and publications
Facilities and Resources

- Describe equipment or other relevant resources that will be available to the project. Examples include but are not limited to:
  
  - laboratory and office space
  - library resources
  - animal facilities
  - computing services
  - equipment
Proposal Preparation

Current and Pending Support

- Information about active awards and pending proposals for all key personnel, specifically other projects requiring a portion of the PI and other key personnel time. The information should include:
  - Project Title
  - Sponsor
  - Period of performance
  - Effort in person months (usually)
  - Amount of award (or amount requested)

Note: Most NSF applications require current and pending support information at time of proposal. NIH requires current and pending at Just-in-Time. Other sponsor requirements may vary.
Proposal Preparation

- The proposal is complete – next steps

- In order to submit the proposal to OSP, the application must be certified for accuracy and completeness. Certification is required by the following individuals:
  - PI, Co/Multiple PI/PD
  - Administrator/Business Manager from the submitting department and other participating departments
  - Other departmental representatives (defer to departmental procedures)

- Yale utilizes the Regulatory Form (within IRES PD) or the TranSum to document this process and collect other key information about the proposal

1304 FR.03 Transmittal Summary (TranSum) Form
1304 FR.03 App B-E Transmittal Summary (TranSum) Attachments
Proposal Preparation

- The signature of the Authorized University official indicates the University’s endorsement of and commitment to the project
  - For some sponsors, the signature on a cover page indicates agreement with the terms and conditions of a potential award
  - OSP reserves the right to negotiate all terms and conditions of the award

Note: Some non-federal sponsors allow electronic submission by the PI but prior review and approval of the proposals by OSP is required.
Proposal Preparation

Yale Office of Sponsored Projects (OSP) is responsible for:

• Ensuring the accuracy of the administrative and fiscal information contained in the proposal

• As well as conforming with Yale’s policies and procedures and F&A rate requirements

**Deliberate withholding, falsification or misrepresentation of information by Yale or the PI could result in:**

• The withdrawal of a proposal

• Debarment

• Possible criminal penalties

*Note: Proposals should be submitted to OSP at least 5 days prior to the deadline date to provide adequate time for review, electronic submissions, and sponsor acceptance.*
# Proposal Review and Submission

## Electronic Submission

<table>
<thead>
<tr>
<th>All electronic submissions are not treated the same.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the PI and/or Yale need to be registered users?</td>
</tr>
<tr>
<td>All electronic application submissions must be approved by OSP prior to submitting to sponsor.</td>
</tr>
<tr>
<td>Allow time for technical problems with the submission.</td>
</tr>
<tr>
<td>A proposal will not usually be considered by the sponsor if it misses the deadline. Be sure to read the instructions.</td>
</tr>
</tbody>
</table>
Be Aware of...

The following compliance requirements that must be satisfied at the time of proposal submission:

• Financial Interests Disclosures (aka COI) must be current and the appropriate form completed for the sponsor

• Institutional Animal Care and Use Committee (IACUC) approval of animal research

• Institutional Review Board (IRB) approval of human subjects research

• Environmental Health and Safety (EHS) approvals of certain hazards

• Export control concerns with proposed research must be reviewed by OSP

Training: Research Compliance Principles for Administrators
Be aware that for NIH...

- Proposals must comply with the NIH Grants Policy Statement (GPS)
- Most proposals over $500,000 in direct costs must have documented prior approval from the NIH (check the program announcement)
- A salary rate cap may apply
- A strict type size requirement and page limitation exists
- Proposals requesting $250,000 in direct costs or less must be submitted as Modular Research Grant Applications
  - The PI must request funds in increments of $25,000
Proposals must comply with the requirements of NSF’s Proposal and Award Policies and Procedures Guide (PAPPG) and are strictly enforced unless prior approval to deviate is obtained.

Cost sharing in proposals is not permitted unless required by the program announcement.

For PI and senior personnel, not more than two person months of salary during Yale’s fiscal year. This limit includes salary compensation received from all NSF funded grants.

- Any compensation anticipated in excess of 2 months must be disclosed in the proposal budget, justified, and specifically approved by the NSF.
- During the performance of the award, effort can be increased with proper justification, even if it results in total NSF effort exceeding 2 months and does not require NSF prior approval.
Which of the following individuals are required to approve proposals in PD for submission to OSP?

A. Principal Investigator
B. Department Business Office (DBO)
C. Department Chair
D. Principal Investigator and Department Business Office (DBO)
E. All of the above
Award
Negotiation and Acceptance
Award Negotiation and Acceptance

- **OSP is responsible for the review, negotiation, and acceptance of award terms and conditions**

  - The award may include both standard and special terms and conditions as well as the approved budget.
    - Generally the award budget represents the financial expenditure plan *approved by the sponsor*.
  
  - During the review of the award or contract the Award/Contract Manager will contact the sponsor if necessary, to amicably negotiate problematic terms and conditions, such as reporting, publication, royalty, sharing intellectual property, confidentiality, governing law, etc. Once both parties agree to acceptable terms and conditions, the agreement is fully executed and forwarded to the PI, business office and OSP award setup.
Award Negotiation and Acceptance

- **Budget reductions**
  - If the award is not made at the funding level initially proposed, the sponsor may require the submission of a revised budget, reduction in effort and/or scope or work.
  - OSP, the PI, and Business Office should review all awarded reductions prior to award acceptance to determine if the work can still be accomplished.
At-Risk Accounts
At-Risk Accounts

What is an At-Risk Account?

• An account requested by the PI and reviewed by OSP prior to receipt of an award if one of two situations exists:
  – **Pre-award**: Some sponsors permit pre-award costs up to 90 days prior to the start date of the award.
  – **Late Award**: The charging of expenses to a sponsored project prior to the execution of an award but incurred during the period of performance of the sponsored award.
Why request an At-Risk Account?

- Enables the faculty member to begin the research (e.g., ordering equipment requiring long lead time)
- Eliminates cost transfers (the reassignment of an expense to or from a sponsored project after the expense was initially charged to another sponsored project or non-sponsored project).
At-Risk Accounts

- **At-Risk Expectations**
  - Department must document reasonable expectation of funding being awarded
  - IRB and/or IACUC approval, if appropriate, must be in place
  - COI Disclosures for responsible personnel must be current and the appropriate form completed
  - Costs incurred are at the department’s risk
At-Risk Accounts

**How is an At-Risk account requested?**

- An [At-Risk Request form](#) must be completed.
- The form must be signed by the PI, business manager, and department chair acknowledging the department’s responsibility for any expenses not subsequently funded by the sponsor.
- When submitting a request to OSP for an At-Risk Account there must be evidence that:
  - An award is forthcoming and the start date is confirmed
  - Supports why it is necessary to incur costs prior to the start date of an award and whether or not the sponsor permits pre-award costs

**Note:** Incomplete forms will be returned to the Department Business Office.

*Form 1304 FR.01: At-Risk Account Request form and instructions
Guide 1304 GD.01: At-Risk Accounts*
Export Controls
Export Controls

An export is defined as:
- A shipment of U.S. controlled articles or items outside of the U.S.
- The release, transmission, or disclosure of information (software, technology, or data) to any foreign entity in the U.S. or outside the U.S. (“deemed export”).

What are Export Control laws?
- Laws and regulations which prohibit the unlicensed “export” of certain technologies (information, software, and items) to foreign entities.

Fundamental Research Exclusion (FRE): all research at Yale is FRE
- Defined as research at an accredited institution of higher learning in the U.S. where the resulting information is ordinarily published and shared in the scientific community.

U.S. Commerce Dept Export Administration Regulations (EAR) covers:
- Goods, software, and technology such as computers, biological pathogens, software, lasers,…

U.S. Treasury Dept Office of Foreign Assets Control (OFAC) Embargoes and Sanctions
- Enforces economic embargo and trade sanctions based on foreign policy and national security goals
- Nearly all activities with sanctioned countries, (Cuba, Iran, Syria, N. Korea, Ukraine-Crimea) will be prohibited without a license.
Questions?
It’s time for a break...

We’ll start again in 1 hour.
More Basics
More Language to Learn

▪ **Obligations**
  • The dollar amount of commitments for equipment, supplies, services, subawards, and payroll during a funding period that will require payment during the same or possibly a future period.

▪ **Unobligated balances**
  • The portion of the funds authorized by the sponsor that have not been obligated or expended by Yale.
  • The Award amount less unliquidated obligations + expenditures = Unobligated balance

▪ **Cost Overrun/Deficit**
  • Amount charged to an award in excess of the sponsor’s authorized award
    - Expenses cannot be moved to another sponsored award
More Language to Learn

▪ Carryover
  • Unobligated funds remaining at the end of any budget period that with sponsor approval or under an automatic authority may be carried forward to another budget period to cover allowable costs during that budget period

▪ Cost Transfers
  • The reassignment of an expense to or from a sponsored project after the expense was initially charged to another sponsored project or non-sponsored project.

▪ Disallowances/Unallowables
  • A charge to an award that is determined to be unallowable in accordance with the applicable Federal cost principles or other terms and conditions contained in the award or University Policy
More Language to Learn

- **Effort Reporting**
  - Process of certifying and documenting effort devoted to the sponsored project during each effort reporting period.
  - The Effort Report Form documents the % of effort (portion of time) devoted to sponsored projects, teaching, clinical practice, and other activities, expressed as a percentage of total University effort.

- **Program Income (rare)**
  - Gross income earned by the grantee organization that is directly generated or earned as a result of the grant
Delegation of Authority

- The ability of the PI to give certain individuals the authority to initiate financial transactions on sponsored awards

Record retention

- The length of time each document or record must be retained by the University
  - There are legal and fiscal requirements that may require the retention of records for longer periods of time, e.g., investigations of misconduct in science
OSP Award Setup
Award Setup

What can delay the set-up of an award?

- IRB approval missing/pending
- Required COI disclosure(s) that expired since the time the proposal was submitted or were not required by the sponsor at time of proposal submission.
- IACUC approval missing/pending
- [Patent Policy Acknowledgement and Agreement](#) (PPAA) form not completed (required at proposal stage)
- Missing or incomplete Workday Award Setup webform
- An award that contains multiple projects requiring separate accounting by PI or Org
- Award received “after-the-fact”
  - PI submitted proposal directly to sponsor (against University policy)
  - Department must create a PD record
  - OSP must conduct a review of proposal and award

Training: [Research Compliance Principles for Administrators](#)
Award Setup Process

1. Receive Notice of Award
2. Assign Grant/Contract Manager
3. IRES PT Review Compliance Requirements
4. Award Setup in Workday
## Award Setup

<table>
<thead>
<tr>
<th>WHO Role</th>
<th>WHAT Responsibility</th>
<th>WHERE System</th>
</tr>
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</table>
| OSP Award Set-up unit (ASU) | ▪ Verifies that applicable regulatory compliance requirements have been met (COI, IRB, IACUC)  
▪ Enters award information into IRES’ Proposal Tracking (PT) module | IRES PT |
| OSP Accountant | ▪ Establishes a new Award and Grant(s) financials in Workday; or funds an existing account (e.g., At-Risk Account)  
▪ Allocates funding to one or multiple grants(s)  
▪ Sets up Budget Templates for each Award  
▪ Creates the Billing Schedule for each Award  
▪ Captures Special Conditions, if required  
▪ Creates and maintains reporting requirements of sponsored awards in Workday Financials (Financial due dates, special forms and requirements, as well as non-Financial reporting due dates and requirements) | Workday Financials |
How do departments know an award is set-up?

- Once an award is completed in IRES PT, OSP Accountants are notified to begin the setup in Workday Financials.

- Once a Workday Award is completed, Department business office staff with the role(s) of Grant Manager, Award Analyst and Grant Budget Specialist receive a notification in their Workday Inbox providing the Workday award number (AWD#####).

- Departments can access IRES PT to view status of the set up
Award Setup

- Financial Award Setup
  - Yale utilizes Workday COA Segment or Worktag
  - Different segments of information tell us how an activity is funded

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<th>Worktag or COA Segments</th>
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<td>Assignee</td>
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<td>Spend Category</td>
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Award Setup: Elements of an award may include...

- Sponsor’s Grant/Contract number
- PI name
- Project title
- Dates of performance
  - Current budget period
  - Total project period
- Funding amount
  - Direct, F&A
  - Current budget period, project total
- Cost sharing
- Contact information

- Budgetary restrictions
- General/Special Terms & Conditions
  - Animals/Human Subjects Restrictions
  - Program Income Requirements (rare)
  - Standard Research Terms and Conditions
  - Interest Bearing
- Reporting requirements
  - Programmatic/Technical
  - Financial
  - Property
  - Invention
Award Setup

Upon receiving the award set-up notification, the DBO must:

▪ Review award and grant(s) in Workday for accuracy
  • Report any data entry errors to your OSP Accountant

▪ Request additional grants if necessary

▪ Closely read the terms and conditions of the award document in conjunction with the RFP and other referenced documents contained in the award and discuss with the PI.
  • Direct all questions to OSP award/contract manager

▪ Review the award against the proposal and RFP, RFQ or RFA for discrepancies

▪ Review the sponsor’s handbook/guide
## Award Setup

### Overview

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<td>CFDA Number</td>
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### Summary

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### Awards

#### Billing Schedule

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Notice of Award – continued

Award recipients must promote objectivity in research by establishing standards that provide a reasonable expectation that the design, conduct and reporting of research funded under NIH awards will be free from bias resulting from an Investigator’s Financial Conflict of Interest (FCOI), in accordance with the 2011 revised regulation at 42 CFR Part 50 Subpart F. The institution shall submit all FCOI reports to the NIH through the eRA Commons FCOI Module. The regulation does not apply to Phase I Small Business Innovative Research (SBIR) and Small Business Technology Transfer (STTR) awards. Consult the NIH website http://grants.nih.gov/grants/policy/coi/ for a link to the regulation and additional important information.

If you have any questions about this award, please contact the individual(s) referenced in Section IV.

Sincerely yours,
<table>
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<td>$420,750</td>
<td>$403,875</td>
<td>$418,750</td>
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Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

**NIH Administrative Data:**

PCC: M91A BR / OC: 414A / Released: WALLCY 06/01/2017

Award Processed: 06/03/2017 12:05:45 AM

**SECTION II – PAYMENT/HOTLINE INFORMATION – 1R01AI132452-01**


**SECTION III – TERMS AND CONDITIONS – 1R01AI132452-01**

This award is based on the application submitted to, and as approved by, NIH on the above-titled project and is subject to the terms and conditions incorporated either directly or by reference in the following:

a. The grant program legislation and program regulation cited in this Notice of Award.

b. Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.

c. 45 CFR Part 75.

d. National Policy Requirements and all other requirements described in the NIH Grants Policy Statement, including addenda in effect as of the beginning date of the budget period.

e. Federal Award Performance Goals: As required by the periodic report in the RPPR or in the final progress report when applicable.

f. This award notice, INCLUDING THE TERMS AND CONDITIONS CITED BELOW.

---

**SECTION I – AWARD DATA**

**Award Calculation (U.S. Dollars)**

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<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Direct Costs</td>
<td>$250,000</td>
</tr>
<tr>
<td>Federal F&amp;A Costs</td>
<td>$168,750</td>
</tr>
<tr>
<td>Approved Budget</td>
<td>$418,750</td>
</tr>
<tr>
<td>Total Amount of Federal Funds Obligated (Federal Share)</td>
<td>$418,750</td>
</tr>
<tr>
<td>TOTAL FEDERAL AWARD AMOUNT</td>
<td>$418,750</td>
</tr>
</tbody>
</table>

**AMOUNT OF THIS ACTION (FEDERAL SHARE)** $418,750

---

**SUMMARY TOTALS FOR ALL YEARS**

<table>
<thead>
<tr>
<th>YR</th>
<th>THIS AWARD</th>
<th>CUMULATIVE TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$418,750</td>
<td>$418,750</td>
</tr>
<tr>
<td>2</td>
<td>$420,750</td>
<td>$420,750</td>
</tr>
<tr>
<td>3</td>
<td>$403,875</td>
<td>$403,875</td>
</tr>
<tr>
<td>4</td>
<td>$418,750</td>
<td>$418,750</td>
</tr>
<tr>
<td>5</td>
<td>$418,750</td>
<td>$418,750</td>
</tr>
</tbody>
</table>

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project
Test Your Knowledge
How many award elements can you jot down without looking at the prior slide ("Award Setup: Elements of an award may include… ?")
Preparing to Spend the Money
Preparing to Spend the Money

What you need to do before incurring expenses:

- **Meet with PI to discuss**
  - Effort commitments of all personnel including the PI
    - If applicable, contact OSP for assistance regarding effort reductions
  - Delegation of authority to qualified designees in order to make purchases.
    - Document all delegations
  - Special terms and conditions, restrictions, prior approval requirements, and due dates of reports for the proper management of the award and complying with University and sponsor requirements

*Form 1310 FR.05: Delegation of Requestor Authority for Sponsored Projects*

*Training: Allocating Allowable Costs*
Preparing to Spend the Money

What you need to do before incurring expenses *(continued)*

- Ensure that the appropriate people have the appropriate training
  - Egencia information and training
  - Expense Management *(in Workday)*
  - Procurement-Purchasing training *(in Workday)*
  - Purchasing Policy, Procedures, Forms, Guides
  - Workday information and training

- Set-up budgets in Workday

- Create payroll allocations in Workday
  - Identifies how payroll is allocated

*Note: Always document discussions with and decisions made by the PI and retain in the award file*
Remember...

- Ensure expenses will be charged to the correct Workday Grant from the start of the transaction or purchase
- All costs must meet the tests of allowability in order to be charged to a sponsored award
- Proper management of sponsored awards is a collaborative effort

Guide 1305 GD.07: Determining Allowability, Reasonableness, and Allocability of Costs for Sponsored Projects
Allowability of Costs
Principles testing the allowability of costs:

<table>
<thead>
<tr>
<th>Necessary, reasonable and allocable</th>
<th>Goods or services acquired and amount involved reflect an action that a prudent person would have taken (prudent person rule).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conform</td>
<td>Items not restricted by federal regulations (2 CFR Part 200) or the specific award terms and conditions and agency requirements.</td>
</tr>
<tr>
<td>Consistent with policies/procedures of the University and Treated Consistently</td>
<td>Consistent with policies and procedures that apply uniformly to both federally financed and other activities of the University. “Like” costs in similar circumstances treated consistently throughout the University.</td>
</tr>
<tr>
<td>Be determined to be in accordance with GAAP</td>
<td>Financial information should be useful to individuals when making financial decisions, assessing resources, and maintaining records. (GAAP: Generally Accepted Accounting Principles)</td>
</tr>
<tr>
<td>Not be included as a cost or used to meet cost sharing on any other federal award</td>
<td>A cost cannot be used to satisfy cost sharing requirements and also be charged to the award.</td>
</tr>
<tr>
<td>Be adequately documented</td>
<td>Departments should keep complete records of all costs, including justifications of charges and any prior approvals.</td>
</tr>
</tbody>
</table>

Costs that do not meet all of these principles should not be charged to the sponsored award.
Allowability of Costs

Reasonable and Necessary: Goods or services acquired and amount involved reflects the action a prudent person would have taken (Prudent Person Rule)

- Direct costs must be reasonable and necessary for the performance of the project
- The individuals (Requestor/Initiator/Approver) involved in a transaction must act with due prudence
- The actions taken with respect to the incurrence of the cost are consistent with established institutional policies and practices and sponsors’ terms and conditions
- Is defined as not exceeding the limit prescribed by reason; not excessive
Allowability of Costs

Allocable: benefits the project(s) that is to be charged.

• A cost is allocable to a sponsored agreement if:

1. It is incurred solely to advance the work under the sponsored agreement

2. It benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods, or

3. It is necessary to the overall operation of the institution and, in light of the principles provided in 2 CFR Part 200 and University policy, is deemed to be assignable in part to sponsored projects

Note: If a cost benefits more than one project is must be properly allocated.
Allowability of Costs

Conformance: Items not restricted by federal regulations (such as 2 CFR Part 200) or the specific award:

**Typical Allowable Costs**
- Salaries and benefits for employees who work directly on the sponsored award
- Supplies and materials necessary for the performance of the sponsored project including computing devices < $5,000 that are essential and allocable
- Travel associated with the project or presenting results of the project
- Equipment
- Consultants
- Subawards
- Laboratory fees and patient care costs
- F&A (Overhead or Indirect Costs)

**Typical Unallowable Costs**
- Alcoholic beverages
- Alumni/ae activities
- Bad debt, losses, collection and related legal costs
- Commencement and convocation
- Contingency provisions
- Donations and contributions
- Entertainment costs
- Fines and penalties
- Fund raising and investment costs
- Housing and personal living costs
- Lobbying
- Losses on sponsored awards
Allowability of Costs

Treated Consistently: Like costs in similar instances need to be treated consistently throughout the University

- Cost accounting standards require institutions to be consistent in the way that costs are estimated, accumulated and reported and in the treatment of costs as either direct or indirect (F&A)

- Costs must be allowable as either an indirect or direct costs only, not both

- Common F&A Type expenses:
  - Administrative and Clerical Salaries
  - Annual Safety Cabinet/Hood Certifications
  - Books and Periodicals
  - Cellular Telephone Charges
  - Dues and Memberships
  - ITS Communications Charges
  - Lab Coats and Laundering
  - Local Telephone and Internet Charges
  - Office Equipment (Copiers, Printers)
  - Office Supplies and Postage
  - Paper Supplies and Envelopes
  - Photocopy Costs
Allowability of Costs

Federal

▪ Under federal regulations and sponsor requirements, typical types of expenses should normally be treated as an F&A cost and recovered through the F&A cost rate calculation

▪ Costs must be allowable as either an indirect or direct cost only, not both

Note: Except in unusual circumstances, and with approval where applicable, typical F&A type expenses should not be directly charged to an award.

Non-Federal

▪ Many non-federal sponsors do not fully reimburse the University for its Facilities and Administrative (F&A) costs. In these cases the typical F&A type costs can be directly charged if:

  • The terms and conditions do not specifically prohibit such costs, and
  • A benefit exists to the sponsored project

Note: Federal pass-through awards received from a state agency or non-federal entity must be treated as federally funded.
Managing Awards
Managing Awards

Ongoing Activities

- Business office *should meet with PIs frequently* to properly manage awards
  - Monthly is preferred but **NO** less than quarterly
  - Review expenses, projections, personnel changes, and allocation methodologies.
  - Has the PI received any new awards which may impact effort and other allocation methodologies?

- Ensure there are enough funds to support activities of the award

*Guide 1304 GD.02: Cost Allocation Methodologies*
*Training: Allocating Allowable Costs*
Ongoing Activities (continued)

- Business Offices are responsible for ongoing review of award expenditures and activities
  - Monthly review is recommended, but reviews must be completed within 90 days, in order to comply with the Cost Transfer Policy
  - Over/Under spending:
    - Will there be sufficient funds to support the committed activities?
    - Who will cover any deficits?
  - Follow the Financial Transaction Review and Budget Monitoring procedure
  - Utilize the BOLT mandated Financial Review Checklist during review

Policy 1305 Cost Transfers Involving Sponsored Projects
Form 1101 FR01: Financial Review Checklist
Procedure 1101 PR.02: Financial Transaction Review & Budget Monitoring
Managing Awards

Ongoing Activities (continued)

- Department Business Office (DBO) ensures effort reports are accurate and reflect all of the activities to which the individual devoted effort during the reporting period
  - Effort Reporting Certification periods are:
    - twice a year for 12 month faculty & staff
    - three times a year - spring, summer, and fall for graduate students
    - 9 month faculty may have as many as 3 effort reporting periods
  - Effort must always = 100%
  - Departments are required to identify individuals to assist in the Effort Reporting Workday role
  - Active monitoring of awards helps to prevent Payroll Accounting Adjustments and Previously Certified Effort cost transfers

- Check for currency of pending support pages
  
  Training: Effort Reporting Principles and Effort Reporting System (ERS)
Managing Awards

Ongoing Activities (continued)

- **Cost Transfers**
  - Are allowable only when there is a direct benefit to the sponsored award being charged
  - Must be executed in a timely manner
  - Are not allowable to transfer costs incurred merely for the sake of resolving a deficit
  - **Should not be used as a means of managing sponsored awards**
  - Must be in accordance with University policy and procedures and sponsor terms and conditions
  - Must be appropriately justified and documented

*Training: Allocating Allowable Costs and Cost Transfer Principles*
Managing Awards

Ongoing Activities (continued)

- **Monitoring Subrecipients**
  - **Yale is responsible for:**
    - Ensuring programmatic, administrative and financial monitoring throughout the life of the subaward
    - Ensuring invoices under a federal prime award are paid within 30 calendar days after receipt of the invoice
  - **The PI is responsible for:**
    - Reviewing progress and technical programmatic reports or other type of deliverable
    - Reviewing invoices for appropriateness for the work conducted
    - Approving subrecipient invoices
  - **The Department Business Office (DBO) is responsible for:**
    - Reviewing and approving invoices for adherence to budget and/or terms and conditions of the subaward

*Training: Subrecipient Basics and Monitoring*
Managing Awards

Other Considerations:

- **Requesting a No Cost Extension (NCE)**
  - The request for a NCE should be processed in accordance with the sponsor requirements and always through OSP first.
  - The NCE should include:
    - PI name
    - Department
    - Sponsor name & sponsor award number
    - Project title
    - Current expiration date

  - Requested extension date
  - Estimated remaining funds
  - Reason for the request and explanation of how remaining funds will be used

  - OSP reviews and approves the NCE request and sends to the sponsor.
    - If approved by the sponsor, OSP will process the extension.
    - If denied by the sponsor, the PI and department should proceed with the closeout process.
Certain actions require the *prior* approval of the sponsor.

For most federal sponsors prior approval of the sponsor is necessary for the following *(this list is not all inclusive)*:

- Reduction of effort >25% of senior/key personnel named in the award document
- Change in scope of work
- Disengagement of PI or senior/key personnel from the research for a period of 3 months or greater
- Change in personnel named in the award notice
- Inclusion of a new subrecipient

**Note:** All prior approval requests must be reviewed, approved and submitted to the sponsor by OSP’s Award Manager.
Sponsor Reimbursement

Aka “Getting the Cash”
Sponsor Reimbursement

Getting the Cash
There are several different payment methods associated with sponsored awards:

• **Letter of Credit (LOC) or online cash request**
  – Majority of our federal grants are reimbursed this way
  – Processed by OSP based on costs incurred and charged to the award

• **Automatic payments**
  – No invoice is needed
  – Payments may be made in advance, or triggered by progress reports or other deliverables

• **Billed or invoiced**
  – Based on expenses charged to the award (Cost invoice)
  – Based on pre-set installment schedule (Installment invoice)
  – Based on deliverables or milestones (Installment invoice)
Sponsor Reimbursement

Getting the Cash (continued)

Which office handles billing for sponsored awards?

- OSP handles all of the LOC drawdowns and all invoicing for sponsored awards
- Departments are responsible for providing OSP with information in order to invoice if billing is based on:
  - Deliverables or milestones
  - Service completion
  - Patient enrollment (federal clinical trial agreements only)
Sponsor Reimbursement

Getting the Cash *(continued)*

- Fund balance and Cash balance are different
  - **Fund Balance** = Award budget less Expenses
  - **Cash Balance** = Cash Received less Expenses
    - This balance is not indicated on any expenditure reports
    - Status of cash received can be obtained by running the *Sponsored Payment vs Expenses* report in Workday
Test Your Knowledge
A PI received a NIH grant for $300,000. The total expenses at the end of the award were $290,000. *Hint: NIH is an LOC.*

What happens to the unexpended balance of $10,000?

A. Write a check for $10,000 to NIH.
B. Clear overdraft for another award.
C. There’s nothing to return, Yale drew-down equal to the expenses incurred.
D. Spend down the remaining funds.
Reporting Obligations
Reporting Obligations

- Yale has a responsibility to ensure that all required reports are filed timely with the sponsor and in accordance with the sponsor’s requirements.

- Failure to comply with the sponsor’s requirements may have an adverse effect on Yale.

  - The sponsor may:
    - Withhold payments
    - Request return of funds
    - Cancel agreements
    - Limit future funding for the PI and/or the University
What types of reports are required by our sponsors?

- There are several types of reports sponsors may require. For example:
  - Progress or Technical reports
  - Financial reports
  - Patent and Invention reports
  - Equipment reports

*Note: Failure to comply with the sponsor’s reporting requirements can jeopardize future funding to the PI and the University as well as return of funds*
Reporting Obligations

- **Progress Reports and Technical Reports**
  - Used by sponsors to assess the research or work performed by the grantee on an award.
  - May be used by sponsors to determine whether to continue funding an award.
  - Are usually completed on an annual basis and submitted by the PI.

*Note: Progress reports for some sponsors do not require OSP’s signature.*
Reporting Obligations

- **Financial Reports**
  - Frequency and timing of reports vary by sponsor and type of award
    - Monthly, quarterly, annual
    - Due dates: 15, 30, 45, 60, or 90 days after month, quarter and/or year end
  - Various means of submission
    - Electronic, paper, special sponsor forms
    - In general, sponsor financial reports must be signed and submitted by OSP to the sponsor.

*Training: [Financial Reporting and Closeout](#)*
Reporting Obligations

- **Patent and Invention Reports**
  - A full disclosure by recipients of any subject inventions made during the performance of work under a sponsored award in order to protect Yale’s rights.
  - Final reports are submitted by OSP in collaboration with the Office of Cooperative Research (OCR) at the end of the award.

- **Equipment Reports**
  - Final reports are submitted to the sponsor by the Moveable Equipment Inventory (MEI) section of the Controllers Office.
### Award Tasks

<table>
<thead>
<tr>
<th>Award Task Type</th>
<th>Task Type Group</th>
<th>Award Line</th>
<th>Closeout Task</th>
<th>Start Date</th>
<th>End Date</th>
<th>Due Date</th>
<th>Completed On</th>
<th>Role Assignments</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Destruction Date</td>
<td>Closeout</td>
<td>[Redacted]</td>
<td>Yes</td>
<td>07/01/2016</td>
<td>06/30/2019</td>
<td>09/28/2022</td>
<td></td>
<td></td>
<td>Pending</td>
</tr>
</tbody>
</table>

**Award Details**
- **Sponsor Award Reference Number**: [Redacted]
- **Sponsor**: U.S. Department of Energy (DOE)
- **Sponsor Direct Cost / Sponsor Facilities And Administration**: 928,571.00 / 241,429.00
- **Award Contract Dates**: 07/01/2016 - 06/30/2021
- **CFDA Number**: 81.049 - Office of Science Financial Assistance Program

**Overview**
- **Award Tasks Due Next 90 Days**
  - **Award Tasks**
  - **Award Tasks Due Next 90 Days or Overdue**

**Maintain Award Tasks**

---

**Reporting Obligations**
Award Closeout and Audit
Award Closeout Matrix

**What is award closeout?**

- The process whereby all applicable administrative actions and required work under an award are completed.

<table>
<thead>
<tr>
<th>Action Items Needed</th>
<th>By Whom</th>
</tr>
</thead>
<tbody>
<tr>
<td>➔ Ensure all expenses incurred are posted to the award</td>
<td>DBO</td>
</tr>
<tr>
<td>➔ Remove overdrafts or unallowable expenses to non-sponsored accounts</td>
<td>DBO</td>
</tr>
<tr>
<td>➔ Verify all cash has been received</td>
<td>OSP</td>
</tr>
<tr>
<td>➔ Prevent further charging by closing POs and subawards</td>
<td>OSP</td>
</tr>
<tr>
<td>➔ Submit final Progress/Technical report</td>
<td>PI/OSP</td>
</tr>
<tr>
<td>➔ Submit other required reports (invention, patent, etc), as applicable</td>
<td>PI, OCR, OSP</td>
</tr>
<tr>
<td>➔ Submit final Financial report</td>
<td>OSP</td>
</tr>
</tbody>
</table>

**DBO:** Department Business Office  
**OSP:** Office of Sponsored Projects  
**PI:** Principal Investigator  
**OCR:** Office of Cooperative Research

*Policy 1301: Sponsored Projects Financial Reporting and Financial Closeout*  
*Guide 1301 GD.02: Financial Reporting and Closeout*
Early Award Closeout

- **Reasons why an award would terminate early**
  - PI transferring to a new institution and taking the award
  - Federal Sponsors requirement, if other sponsored funding is received for the same purpose
  - Work is completed early and final report has been submitted by PI
  - Lack of performance or failure to meet milestones
Early Award Closeout

- When an award terminates early
  - Review the Award document for policy and procedure
  - Notify OSP in advance

- What typically must be provided to sponsor for termination and closeout
  - Relinquishing or transferring to new institution, per sponsor’s requirements
  - Final Progress report
  - Final Invention Statement
  - Final Financial Status Report

- Other things to consider
  - Transfer of equipment to new institution
  - Protocols (human & animals) that need to be terminated
  - Subawards that need to be terminated and closed
  - Effort Reports
  - Save research records (lab notebooks) according to the University’s Record Retention Policy, Record Retention Requirements, and sponsor terms and conditions
Record Retention Requirements

- In general, financial records should be kept for 3 years from the date of submission of the final financial report (FFR)*
  
  - If the terms and conditions of a sponsored award specify different or additional requirements, they must be followed
  
  - Special circumstances may require a longer period of retention, e.g., misconduct in science
  
  - Retention of grant financial information is available in Workday, under the Award Task tab
    - OSP Financial Management should be contacted if there are questions about the retention of financial records

* Pharma clinical trials may require additional time
Audits & Reviews

- **Types of Audits**
  - Federal Single audit
  - Sponsor imposed audit
  - For-cause audit
  - University audit (internal)

- **Types of Reviews (or Assessments)**
  - High risk subrecipient assessment
  - Site visits
  - Quality assurance and assessments (internal)

- Audits can be requested by sponsors, federal auditors as appropriate, and external independent audit firms

**Note:** If you are contacted directly in regard to any of the above activities, (federal or non-federal), immediately contact the University Research Compliance Officer.
Award Closeout and Audit

- Yale’s cognizant agency is the Department of Health and Human Services (DHHS).

- For Yale, our cognizant agency:
  - Negotiates with Yale and approves Yale’s F&A (indirect cost) cost rate and fringe rate; and
  - Audits Yale and/or gives approval to other agencies to conduct an audit.
Takeaways

- Keep the ABCs of Sponsored Projects close at hand
- Read the proposal solicitation announcement and get help from OSP early for non-standard submissions
- Don’t cost share unless required by sponsor
- Leave time for unexpected technical or regulatory requirements when submitting proposals to OSP
- Proposals sent to OSP should be submission ready
- All Principal Investigators and Senior/Key Personnel must have committed effort in a proposal and the appropriate dollars indicated in the budget
- Faculty with VA appointments must have a current MOU prior to proposal submissions to NIH
- Conflict of Interest Disclosures must be on file for PIs and responsible personnel prior to proposal submission
- All subrecipients must complete and submit a SIC signed by the subrecipient’s an Authorized Official prior to Yale’s proposal submission to the sponsor
Avoid award setup delays. Regulatory compliance and training requirements must be completed.

Carefully read the award document, sponsor’s handbook, and links to other referenced documents and refer to them often.

Meet with the PI to review award setup and charging instructions, and delegation of authority.

Setup at risk accounts as needed.

Charging expenses to the correct award reduces cost transfers and work. Do it right the first time!

Review expenses monthly and meet with the PI regularly, at least quarterly.

Ensure compliance with sponsor prior approval requirements (for example, new subrecipients, charging of administrative and clerical salaries not in the original budget).

Ensure all reporting requirements are timely.

Close awards promptly.

Visit OSP website frequently for resources, training materials, brown bags, policies, procedures and sponsor updates.

Get on OSP’s mailing list, subscribe to the OSP News & Updates e-publication.
Websites Referenced in this Presentation

Policy, Procedures, Forms & Guides
Additional Resources
Training Information
Federal Agencies
Yale’s policies, procedures, guides and forms supporting Sponsored Projects Administration
https://your.yale.edu/sponsored-projects-administration

Policy 1001: Compensation Above Salary
https://your.yale.edu/policies-procedures/policies/1001-compensation-above-salary

Procedure 1101 PR.02: Financial Transaction Review & Budget Monitoring
https://your.yale.edu/policies-procedures/procedures/1101-pr02-financial-transaction-review-and-budget-monitoring

Form 1101 FR01: Financial Review Checklist
https://your.yale.edu/policies-procedures/forms/1101-fr01-financial-review-checklist

Policy 1105: Retention of University Financial Records
https://your.yale.edu/policies-procedures/policies/1105-retention-university-financial-records

Policy 1301: Sponsored Projects Financial Reporting and Financial Closeout

Guide 1301 GD.02: Financial Reporting and Closeout
https://your.yale.edu/policies-procedures/guides/1301-gd02-financial-reporting-and-closeout

Form 1304 FR.01: At-Risk Account Request form and instructions
https://your.yale.edu/policies-procedures/forms/1304-fr01-risk-account-request

Guide 1304 GD.01: At-Risk Accounts
https://your.yale.edu/policies-procedures/guides/1304-gd01-risk-accounts
Guide 1304 GD.02: Cost Allocation Methodologies
https://your.yale.edu/policies-procedures/guides/1304-gd02-cost-allocation-methodologies

Policy 1304 FR.03A Subrecipient Information Compliance (SIC) form
https://your.yale.edu/policies-procedures/forms/1304-fr03-app-subrecipient-information-and-compliance-form

Form 1304 FR.03: App B-E Transmittal Summary (TranSum) Attachments
https://your.yale.edu/policies-procedures/forms/1304-fr03-app-b-e-transmittal-summary-tran-sum-attachments

Policy 1306: Cost Sharing on Sponsored Projects
https://your.yale.edu/policies-procedures/policies/1306-cost-sharing-sponsored-projects

Procedure 1306 PR.01: Cost Sharing
https://your.yale.edu/policies-procedures/procedures/1306-pro1-cost-sharing

Form 1306 FR.01 Cost Sharing Approval Request
https://your.yale.edu/policies-procedures/forms/1306-fr01-cost-sharing-approval-request

Policy 1307: Subrecipient Monitoring
https://your.yale.edu/policies-procedures/policies/1307-subrecipient-monitoring

Procedure 1307 PR.01: Monitoring Subrecipient Activity Associated with Sponsored Programs
https://your.yale.edu/policies-procedures/procedures/1307-pro1-monitoring-subrecipient-activity-associated-sponsored
Policy 1310: Principal Investigator Eligibility Requirements on Sponsored Projects
https://your.yale.edu/policies-procedures/policies/1310-principal-investigator-eligibility-requirements-sponsored-projects

Form 1310: FR.04: PI Status Request Form
https://your.yale.edu/policies-procedures/forms/1310-fr04-pi-status-request-form

Form 1310 FR.05: Delegation of Requestor Authority for Sponsored Projects
https://your.yale.edu/policies-procedures/forms/1310-fr05-delegation-requestor-authority-sponsored-projects

Policy 1311: Institutional Base Salary for Sponsored Projects
https://your.yale.edu/policies-procedures/policies/1311-institutional-base-salary-sponsored-projects

Policy 1316: Effort Commitment: Managing Effort Associated with Sponsored Projects
https://your.yale.edu/policies-procedures/policies/1316-effort-commitment-managing-effort-associated-sponsored-projects

Guide 1316 GD.01: Effort Percent/Calendar Month Conversion Table
https://your.yale.edu/policies-procedures/guides/1316-gd01-effort-percentcalendar-month-conversion-tables

Policy 1403: Charging of Administrative & Clerical Salaries & Certain Other General Administrative Expenses to Federal Funds
https://your.yale.edu/policies-procedures/policies/1403-charging-administrative-and-clerical-salaries-and-certain-other
Policy 1405: Charging of Facilities and Administrative Type Expenses to Non-Federal Sponsored Projects
https://your.yale.edu/policies-procedures/policies/1405-charging-facilities-and-administrative-type-expenses-non-federal

Policy 3210: Professional Services and Consulting (effective 7/18/2013)
https://your.yale.edu/policies-procedures/policies/3210-professional-services-and-consulting

Policy 3210: *WD* Professional Services and Consulting (effective 7/1/2017)
https://your.yale.edu/policies-procedures/policies/3210-wd-professional-services-and-consulting-effective-712017

Policy 3301: Travel on University Business
https://your.yale.edu/policies-procedures/policies/3301-travel-university-business

Policy 4209: Equipment
https://your.yale.edu/policies-procedures/policies/4209-equipment

2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as Uniform Guidance)
https://www.ecfr.gov/cgi-bin/textidx?SID=15d5184c281oc3eeeff54cd710g663b443&node=pt2.1.200&rgn=div5

Additional Resources

ABCs of Sponsored Projects
https://your.yale.edu/policies-procedures/other/abcs-sponsored-projects

Conflict of Interest (COI)
https://your.yale.edu/research-support/conflict-interest

Controller’s Office Factsheet
https://your.yale.edu/policies-procedures/guides/controllers-office-factsheet

Environmental Health and Safety (OEHS)
http://ehs.yale.edu/

Export Controls
https://your.yale.edu/research-support/office-research-administration/export-controls

Export Controls Online Training
https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.offerings?p_crs_id=1556

Exiting Faculty Checklist
https://your.yale.edu/policies-procedures/other/exiting-faculty-checklist

Expense Management
https://your.yale.edu/work-yale/training/financial-training/expense-management-ems

External Interests Disclosure form
https://ires.yale.edu/WebPortal/Main.asp?Mode=COIUserSearch
Additional Resources

External Interests Disclosure FAQs
https://your.yale.edu/research-support/conflict-interest/frequently-asked-questions-coi/faqs-external-interest-disclosure

F&A Rate Agreement
https://your.yale.edu/policies-procedures/other/yale-university-rate-agreement

Faculty Handbook
https://provost.yale.edu/faculty-handbook

How to do Custom Commitments
https://your.yale.edu/policies-procedures/other-be-evaluated/how-do-custom-commitments

Labor Distribution
https://your.yale.edu/work-yale/training/financial-training/labor-distribution

Management System (EMS)
https://your.yale.edu/work-yale/training/financial-training/expense-management-ems

Office of Animal Research Support (OARS)
https://your.yale.edu/research-support/animal-research
Additional Resources

Office of Cooperative Research
http://ocr.yale.edu/

Office of Human Research Protection (HRPP)
https://your.yale.edu/research-support/human-research

Office of Research Administration (ORA) website
https://your.yale.edu/research-support/office-research-administration-o

Office of Research Compliance (ORC)
https://your.yale.edu/research-support/office-research-compliance

Office of Sponsored Projects (OSP) Contacts: View OSP staff assigned to your department
https://your.yale.edu/research-support/office-sponsored-projects/sponsored-projects-contacts

Office of Sponsored Projects Frequently Needed Yale Facts (including F&A cost rates)
https://your.yale.edu/research-support/office-sponsored-projects/frequently-needed-yale-facts

Office of Sponsored Projects (OSP) Resources
https://your.yale.edu/research-support/office-sponsored-projects/resources

Office of Sponsored Projects Training website
Additional Resources

Patent Policy Acknowledgement and Agreement (PPAA)
https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.categories?p_own_cd=OCR

Proposal Compliance
https://your.yale.edu/research-support/office-sponsored-projects/proposals/proposal-compliance

Proposal Development Roles and Responsibilities Checklist
https://your.yale.edu/policies-procedures/other/proposal-development-roles-and-responsibilities-checklist

Purchasing information
https://your.yale.edu/work-yale/training/financial-training/purchasing

Purchasing Policy, Procedures, Forms, Guides
https://your.yale.edu/purchasing

Record Retention Requirements
http://ogc.yale.edu/yale-records-retention-schedule

Research Compliance Officer
https://your.yale.edu/research-support/office-research-compliance

Subscribe to OSP News and Updates e-publication
https://messages.yale.edu/Subscribe
Training Resources

Training: Egencia information and training
https://your.yale.edu/administrative-services/travel-relocation-fleet/travel/egencia-booking-tool/trainingegencia

Training: eProcurement (SciQuest)
https://your.yale.edu/work-yale/training/financial-training/workday-requisitioning-and-purchase-orders-access-sciquest

Training: OSP training information
https://your.yale.edu/work-yale/training/research-training/osp-educational-opportunities

Training: OSP Research Administrator Training
https://your.yale.edu/research-support/office-sponsored-projects/osp-educational-opportunities/osp-research-administrator

Navigation path: https://your.yale.edu > Research Support > OSP > Educational Opportunities > Research Administrator training > Intro to SPA

Training: Procurement-Purchasing
http://workday.training.yale.edu/workday-financials/procurement

Training: Register for Office of Sponsored Projects (OSP) Training
https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.categories?p_own_cd=GCFA2

Training: Register for Office of Research Administration (ORA) Training
https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.categories?p_own_cd=GCFA
Training Resources

Training: Research Compliance Principles for Administrators
https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.offerings?p_crs_id=2206

Training: Sponsored Projects Administration for Faculty
https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.offerings?p_crs_id=1073

Training: Workday Financials
http://workday.training.yale.edu/workday-financials

Training: Workday Sponsored Awards training resources
http://workday.training.yale.edu/workday-financials/sponsored-awards

Training: Register for Direct Charging of F&A Type Costs on Sponsored Awards
Online training: https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.offerings?p_crs_id=5810
Instructor-Led training: https://bmsweb-h.yale.edu/ords/tms/tms_enrollments.offerings?p_crs_id=4538
Federal Agencies

ARO (Army Research Office)  http://www.army.mil
DARPA (Defense Advanced Research Projects Agency)  http://www.darpa.mil
DOE (Department of Energy)  http://science.doe.gov
Grants.gov  http://grants.gov
NIH (National Institutes of Health)  http://nih.gov
  NIH eRACommons:  https://commons.era.nih.gov/commons/index.jsp
NSF (National Science Foundation)  http://nsf.gov
  NSF FastLane  https://www.fastlane.nsf.gov/
ONR (Office of Naval Research)  http://www.onr.navy.mil
Questions?
Thank you!
The following slides have been added to the class handout.
Answers

Test Your Knowledge Slides
Which of the following statement(s) is/are true regarding key personnel:

A. They must contribute some level of effort
B. They contribute in a substantial and measurable way to a project
C. They may be employed by another institution
D. All of the above

The correct answer is **D: All of the above**
Which of the following is false regarding a NoA:

A. Legally binds the University
B. Notifies the grantee that an award has been made
C. Contains or references all terms and conditions of the award
D. Never issued electronically

The correct answer is **D: Never issued electronically.**
Here’s a scenario...

Dr. Barrow, a Yale faculty member reads a PA (Program Announcement) related to her area of research. She prepares a proposal and submits it directly to the sponsor.

Did Dr. Barrow forget something?

A. No

B. Yes

The correct answer is B: Yes. The submission of the proposal requires the approval of the University Office of Sponsored Projects in order for it to be represented as a Yale endorsed activity.
Which of the following expense(s) would be considered an **F&A cost**? Select all that apply

A.  Test tubes
B.  Human Resources
C.  The PI’s salary
D.  Network charges

The correct answers are:

B: Human Resources
D: Network charges
Test Your Knowledge

Which of the following statements is/are false? Select all that apply

A. Policies and procedures may differ among different federal sponsors
B. Yale is an FDP institution
C. PIs must account for effort and mandatory cost sharing
D. Voluntary uncommitted cost sharing (VUCS) requires the prior approval of an appropriate University official.

The correct answers is:

D: Voluntary uncommitted cost sharing (VUCS) requires the prior approval of an appropriate University official.
The PI is responsible for the following:

A. Conducting the research proposed in the project
B. Oversight of sponsored project expenditures
C. Ensuring the research has the appropriate approvals for humans/animals/laboratory safety issues, etc.
D. Monitoring the programmatic progress of subrecipients under the award
E. All of the above

The correct answer is: **E: All of the above.**
The use of the appropriate F&A rate is determined by:

A. Type of work being performed
B. Start date
C. Location of proposed project
D. All of the above

The correct answers is: D: All of the above
Which of the following individuals are required to approve proposals in PD for submission to OSP?

A. Principal Investigator
B. Department Business Office (DBO)
C. Department Chair
D. Principal Investigator and Department Business Office (DBO)
E. All of the above

The correct answer is: **D: The Principal Investigator and Dept Business Office**
How many award elements can you jot down without looking at the prior slide?

Answer: Review the “Elements of an award...” slide.  
(3 slides before this slide)

- Sponsor’s Grant/Contract number
- PI name
- Project title
- Dates of performance
  - Current budget period
  - Total project period
- Funding amount
  - Direct, F&A
  - Current budget period, project total
- Cost sharing
- Contact information

- Budgetary restrictions
- General/Special Terms & Conditions
  - Animals/Human Subjects Restrictions
  - Program Income Requirements (rare)
  - Standard Research Terms and Conditions
  - Interest Bearing
- Reporting requirements
  - Programmatic/Technical
  - Financial
  - Property
  - Invention
A PI received a NIH grant for $300,000. The total expenses at the end of the award were $290,000. *(Hint: NIH is an LOC.)*

What happens to the unexpended balance of $10,000?

Answer:

A. Write a check for $10,000 to NIH.

B. Clear overdraft for another award.

C. There’s nothing to return, Yale drew-down equal to the expenses incurred.

D. Spend down the remaining funds.