



SCHOOL OF DENTAL MEDICINE

CASE WESTERN RESERVE
UNIVERSITY

Sponsored Projects Manual

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Introduction

Purpose

This manual being provided by the School of Dental Medicine's Finance and Operations Department and is meant to provide guidance to all members of the School of Dental Medicine (SODM) with regards to aspects of Sponsored Projects administration. It includes policies and procedures, frequently asked questions, and reference materials that are necessary to help Faculty, Staff, and Administration with the following:

- Learn about Sponsored Projects at the University and the different roles in the system
- Successfully develop and submit a proposal
- Manage the technical, financial, and administrative aspects of a project
- Understand the process of reporting and close of a project.

A goal of the manual is to provide a “one-stop shop” that encompasses many of the existing institutional and departmental policies that are related to Sponsored Projects. It is intended to provide clarification on internal processes, create consistency with regards to information provided, and facilitate the administration of projects within the SODM.

The School of Dental Medicine and Case Western Reserve University expects that those involved in all aspects of Sponsored Projects will comply with its policies and procedures as well as those of the Sponsoring Agency. Deviations can result in numerous problems, ranging from delay in funding and payment to disallowance of expenses by a Sponsoring Agency. The SODM Office of Finance and Operations will work with the appropriate institutional officials to accommodate special needs; therefore it is extremely important that Finance and Operations be consulted concerning questions regarding School of Dental Medicine, Case Western Reserve University, or Sponsoring Agency policy.

The SODM Finance and Operations department is responsible for the content of this manual and will keep it as up-to-date as possible. Revisions to this manual will be required periodically to include changes in policies and to provide additional assistance and information on areas that may have been omitted from the current version. This manual should be considered a living document and the SODM Community should feel welcome to provide suggestions and comments about its content. Please forward any comments to dentres@case.edu.

Roles and Responsibilities

Principal Investigator (PI)/Project Director (PD)

The PI or PD is the individual who will assume overall responsibility for the scientific and day-to-day management of the sponsored project or program. There can be multiple PIs on a project (usually referred to as Co-PIs) or even other faculty or staff that can take over certain responsibilities of project management, but the ultimate responsibility of all aspects of project management falls on the PI.

The PI is primarily responsible for the following (list not all-inclusive):

- Ensuring compliance with the financial and administrative aspects of the award

- Creating and maintaining necessary documentation, both technical and administrative
- Acknowledging sponsor's support of research according to sponsor regulations
- Ensuring compliance with sponsor and University requirements.

More explicit information can be found in the University's Principal Investigator/Project Director Policy Statement located at http://ora.ra.cwru.edu/ospa/policies/PI_Policy6-1-05.pdf.

Department Administrator/Department Assistant (DA)

The DA is the individual who is the primary contact for the administrative issues regarding a sponsored project. Typically, any requests for information needed by outside departments, such as the Office of Sponsored Projects Administration, will be sent directly to the DA rather than the PI.

The DA is primarily responsible for the following (list not all-inclusive):

- Reviewing and reconciling monthly expense statements
- Processing journals and check requests
- Ensuring that expenses are charged to correct speedtypes
- Assisting the PI with administrative issues regarding sponsored projects.

Department Chair

The Department Chair is expected to have knowledge of all current and proposed research that is occurring in his/her department. Proposed research is subject to the approval of the individual Chair as to whether or not the required departmental resources exist to support PIs within their areas.

The Department Chairs is primarily responsible for the following (not all-inclusive):

- Reviewing proposals that are being submitted by department members
- Ensuring that adequate space and other resources will be available to perform the work outlined in submitted proposals
- Being aware of all projects conducted within area of responsibility
- Promoting compliance efforts and programs in the department.

Dean, School of Dental Medicine

The Dean of the School of Dental Medicine is the ultimate decision maker as to what proposals will be presented to the University for submission. All PIs intending to submit proposals to any funding agency needs the approval of the Dean or the Dean's designee before a proposal may leave the SODM.

The Dean is primarily responsible for the same things as the Department Chair as well as the following (list not all-inclusive):

- Approving all proposals that will be submitted on behalf of the School of Dental Medicine
- Determining the eligibility of a PI to submit a proposal.

Finance and Operations, School of Dental Medicine

The Finance and Operations Department serves as primary point of contact for research done within the SODM. The department offers support for faculty, students, and staff involved in sponsored projects and provides guidance with regards to internal and external policies and regulations.

Finance and Operations are responsible for the following (list not all-inclusive):

- Providing assistance to faculty, staff, and students involved in Sponsored Projects
- Serving as signatory for project related requests, such as check requests, journals, and other financial issues
- Review of proposals to ensure financial information is accurate
- Understanding requests for proposals and sponsor requirements
- Training faculty, staff and students in sponsored projects policies and procedures including proposal development and submission

Office of Sponsored Projects Administration (OSPA)

OSPA supports Case Western Reserve University faculty, staff and students in the acquisition, performance and administration of projects and programs funded from sources outside the University.

Split into Pre-Award and Post-Award, OSPA is the central point of coordination for sponsored projects and the University's authorized representative for grants, contracts and other agreements from government agencies, private industry, and non-profit foundations. The staff of OSPA is committed to helping faculty, staff and students seek and obtain external funding, submit proposals, administer awards, and comply with all applicable University and sponsor policies.

OSPA Pre-Award is responsible for the following (list not all-inclusive):

- identifying funding opportunities
- understanding requests for proposals and sponsor requirements
- assistance in developing components of a proposal including the budget, agency forms (e.g., reps and certs), subcontracting plans
- submitting the application to the sponsor
- negotiating contracts and subawards
- establishing or modifying the account once an award has been made or revised
- representing the university in communicating to the sponsor items that require prior approval
- training faculty, staff and students in sponsored projects policies and procedures including proposal development and submission

OSPA Post-Award is responsible for the following (list not all-inclusive):

- Account monitoring
- Financial reporting
- Invoicing
- Non-salary journal review and approval
- Salary adjustment review and approval
- Project closeouts
- Training faculty, staff, and students in sponsored project policies and procedures including financial reporting, invoice processing, cost transfers, and project closeout.

More information can be found at the OSPA website, <http://ora.ra.cwru.edu/ospa/index.cfm>.

Technology Transfer Office (TTO)

Technology Transfer is concerned with intellectual property protection and commercialization within the University. TTO's mission is to "Assist and lead the successful commercialization of ideas created by people at CWRU."

TTO is responsible for the following (list not all-inclusive):

- Invention Disclosure Form review and processing
- Making decisions regarding patenting and other legal protection of inventions
- Negotiating license terms of patented inventions
- Maintenance of Intellectual Property protection, including collection and distribution of royalty payments
- Review and negotiate Material Transfer Agreements (MTA), and assist OSPA in review and negotiation of Intellectual Property issues that arise in connection with other sponsored activity.

More information can be found at the TTO website, <http://ora.ra.cwru.edu/techtransfer/>.

Corporate and Foundation Relations

Corporate and Foundation Relations supports, coordinates, and leverages university-wide fundraising to assist the University community in securing support for University initiatives.

Research Compliance

Research Compliance ensures the University's adherence to federal, state, and local regulations with regards to research. This includes human subject protection (Case IRB), research animal protections (IACUC), institutional biosafety (IBC), and conflict of interest issues.

Research Compliance is responsible for the following (list not all-inclusive):

- Creation and implementation of targeted educational programs
- Certifying that all sponsored projects involving regulated protections are in compliance with all applicable laws
- Coordinate the various review boards on and around campus to ensure compliance.

More information can be found at the Research Compliance website, <http://ora.ra.cwru.edu/research/orc/index.cfm>.

Office of Outside Interests

The mission of the Office is to administer the University's Policies on conflict of interest, to preserve the integrity of the University and its members, and to comply with applicable federal laws pertaining to individual and institutional outside interests where there could be the appearance of a conflict of interest.

The Office of Outside Interests is responsible for (list not all-inclusive):

- Identifying and responding to individual and institutional outside interests
- Reviewing individual and institutional outside interests
- Managing outside interests that could give the appearance of conflict of interest.

More information can be found at the Office of Outside Interests website, <http://ora.ra.case.edu/research/orc/coi/index.cfm>.

Categories of Sponsored Funding

Sponsored projects at the University are categorized under the following general headings:

1. Organized Research, including Sponsored Research and University Research (RES)
Research and scholarship activities include the rigorous inquiry, experiment or investigation to increase the scholarly understanding of the involved discipline. Organized research activities are funded by both external sponsors (Sponsored Research) and internal sponsors (University Research), and must be separately budgeted and accounted for. Together, these categories comprise the Organized Research Distribution Base, used to calculate the Organized Research F&A rate.
2. Sponsored Instruction (TRN)
Sponsored Instruction (TRN) is defined as teaching and training activities at CWRU funded by grants and contracts from federal or non-federal sponsors. Sponsored Instruction includes agreements which support curriculum development as well as all types of teaching/training activities, whether offered for credit toward a degree or certificate, on a non-credit basis, or through regular academic departments or by separate divisions, summer school or external division.
3. Special Projects (SPC)
Special Projects (SPC) are defined as academic projects funded by sponsors in which project activities involve the performance of work other than Sponsored Instruction or Sponsored Research.
4. Other Sponsored Activity (OSA)
Projects that do not fall under one of the categories above are considered as “Other”. This category is mainly used for funding that has no restrictions or reporting requirements, otherwise known as discretionary funding.

Classification of a sponsored project into one of these categories affects the calculation of the University’s Facilities & Administrative (F&A) cost and determines the appropriate rate to be charged.

Types of Sponsored Funding

Contract: A written, legal agreement between an institution and an awarding agency – typically industrial or for-profit – involving the expectation of an economic benefit on the part of the contractor and the generation of a tangible product, service, or other consideration in return for sponsored support. These might include testing or evaluation of proprietary products, development or construction of equipment, rights to data, patents, copyrights, technical reports or evaluation, consulting services.

Cooperative Agreement: Similar to a contract with regards to strict terms and conditions, except that the funding agency expects to be substantially involved with the recipient of the research funds in carrying out the funded activities. This may involve the project being carried out at the sponsor’s location (for example, University PIs going to NASA-Lewis to carry out a project along side of NASA Investigators), or large equipment and technical assistance being provided to the University by a Sponsor.

Gift: Funding irrevocably awarded to the University by individuals or organizations without specific expectations and without contractual obligations imposed on the University.

Grant: Funding provided through written agreements with the intent to provide financial assistance to the University to support a specific project on behalf of an investigator. Usually, only reports of the research and of the expenditures are required; there are no other deliverables as the line of inquiry is generally more open-ended. While terms and conditions of grants exist, they tend to be less stringent than those of contracts.

**For more information regarding Grants, Contracts, and Gifts, see “Gifts vs. Grants” at http://ora.ra.case.edu/ospa/FYI/Grants_vs_Gifts5-16-05.pdf

**For more information regarding Contracts and Service Agreements, see “Guidelines for Industry Sponsored Research and Service Agreements” at http://ora.ra.cwru.edu/ospa/forms/Guidelines_for_Industry_Sponsored_Research_and_Services_Agreements.pdf

Service Agreement: In contrast to sponsored research, service projects may be considered commercial transactions – service for a fee – rather than tax exempt transactions to promote the university’s academic and research mission. As a result, service projects must be reviewed in advance under regulations governing commercial uses of tax exempt facilities and may also be subject to federal and state taxes. Service projects typically will not create new intellectual property requiring contractual protection. However, service projects still require contracts to describe the proposed project and its payment terms, to protect pre-existing intellectual property, to protect the university against liability, and to assure compliance with applicable laws and regulations. Also, industry payments for service projects must be based on fair market rates for the services, facilities, or deliverables in question, rather than based on reimbursement of project costs.

Getting Started

Finding Sponsored Funding

There are a number of ways to find available funding. This list is not meant to be comprehensive, but to provide the most common places to search available opportunities.

“Case Research Weekly”

An email update provided by the Office of Sponsored Projects Administration. Includes short articles of interest, notices about administrative changes, and funding opportunities available. To subscribe to the email list, contact OSPA.

OSPA Website – Funding Link

Found on the OSPA website, this site contains links to internal, State, and Federal opportunities. Also numerous links to major sources of funding, such as foundations and associations. Follow the “funding” link in the OSPA site or go to <http://ora.ra.cwru.edu/ospa/funding/index.cfm>.

Community of Science

The Community of Science (COS) is a subscription site that aggregates funding resources, investigator profiles, and research information into a searchable database. Case is a subscriber to COS. To gain access, contact OSPA at 368-4510 or resadm@case.edu.

Grants.gov

A single government-wide source for information about grants programs across the federal government. Find and apply for Federal grants at www.grants.gov.

Once a potential source of funding has been found, the PI and DA should work together to ensure that all the required elements are submitted to the sponsor. SODM Finance and Operations and OSPA are available to assist with any questions that may arise when creating the proposal.

Important Points to Remember

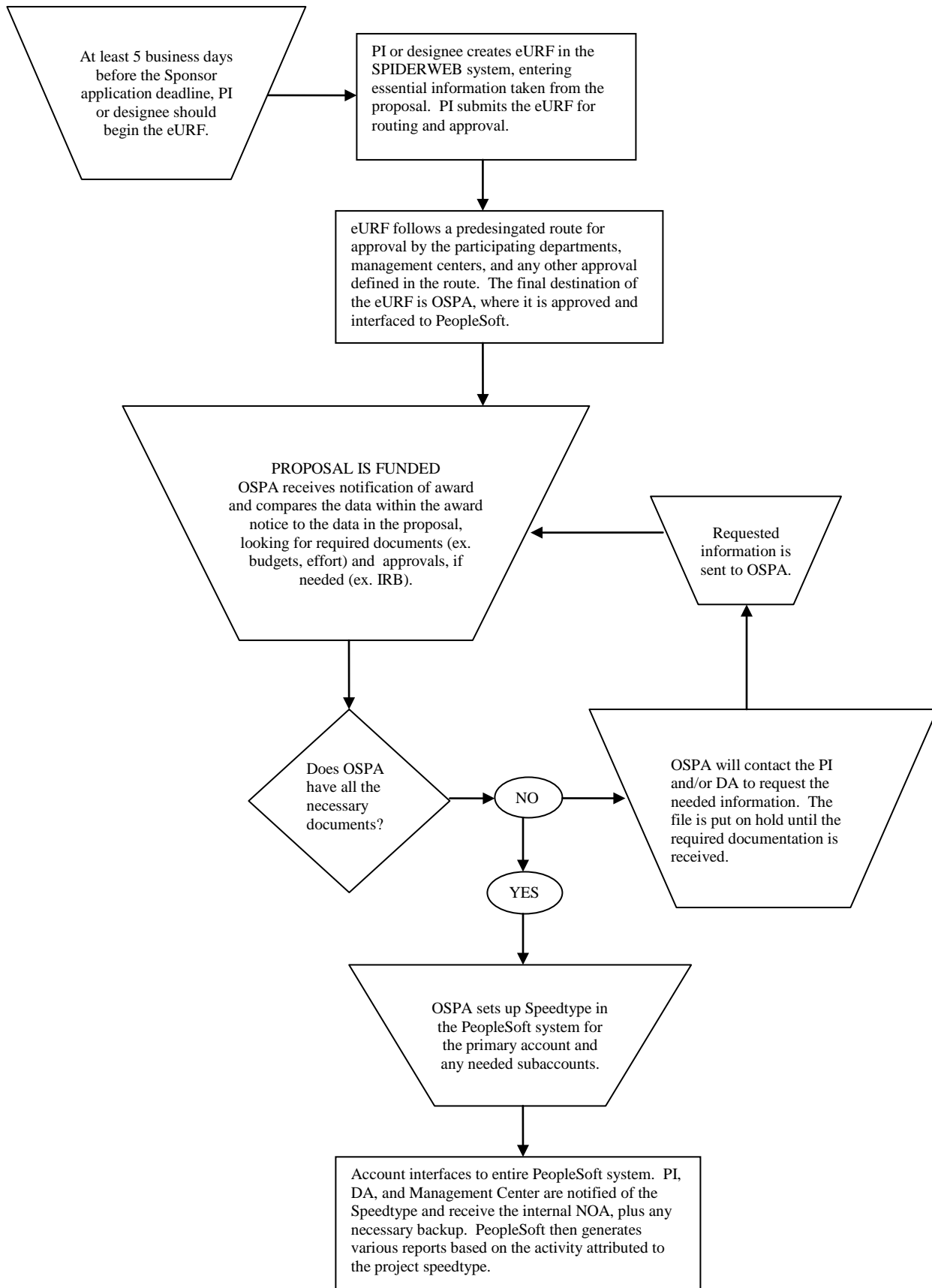
1. Read the application guidelines: Perhaps the most important point, but the most commonly overlooked. The guidelines for submission differ greatly from agency to agency, even within different parts of the same agency. The application guidelines will tell you specifically what needs to be submitted and what can be omitted.
2. Plan accordingly: As more sponsors are moving towards paperless submissions, technology needs to be factored into the planning process. Network errors, slow connections, and server overloads are problems as agencies make the transition to electronic submissions. Though less common now than a few years ago, there are still instances where these issues have hindered a proposals submission process. Waiting until the last minute is extremely risky, and a simple problem, such as a slow internet connection, could cause a proposal to miss a submission deadline and be rejected. This means a lot of hard work was done in vain. Even if the submission is not electronic, last minute problems can occur, causing a missed deadline.

PIs are encouraged to have their proposals ready as soon as possible before the submission date – the earlier the better. Having everything complete five (5) to ten (10) business days before the deadline is a good rule of thumb.

3. Don't forget the internal documentation: Getting all the required documentation, attachments, budgets, etc. together is an extreme amount of work and takes a lot of time to complete. However, in the bustle of getting the proposal ready for agency submission, there is also internal documentation, namely the eURF. This needs to be completed and signed by the PI, Chair, and all Management Centers of involved faculty before the proposal will be approved by the University.
4. No proposal should be submitted without University approval: Every proposal that goes to a sponsor is submitted by Case Western Reserve University on behalf of the PI. Since a proposal can lead to an award, which is a legal contract with binding terms and regulations, only a limited number of people have authority to enter into such an agreement and bind the University. Many times, a proposal application will not have a space for the University to sign off, which is why the University requires that every proposal be routed for the appropriate approvals with an eURF. For most proposals submitted by the SODM, the final sign off will come from OSPA.
5. Ask questions: Use the resources available at the University to help you prepare your proposal. There are useful links included in the manual to give you a place to start with questions. If you cannot find the answer on your own, please feel free to ask the SODM Finance and Operations department.

Submitting a Proposal

Flow of a Sponsored Project Proposal through the University



Budgets

A project's budget is the estimated financial plan that is submitted with a proposal to an outside sponsor. It includes the expected expenses for a specific period of time, as well as any income that may be generated by the project. A budget may take on many forms, depending on a sponsor's guidelines, however the most common types of budget are listed, beginning with the strictest form.

- **Line Item/Detail:** This budget shows expenses in detail by categories such as salaries, supplies, travel, and participant costs. These categories are then broken down further to show what each represents. For example, salaries will be broken down into each person's salary and fringe, and supplies maybe further detailed by noting exactly what supplies will be purchased and their cost.
- **Modular:** Used mainly by the DHHS, a modular budget requires an applicant to request an amount in modules of \$25,000 up to \$250,000 in direct costs per year. A more detailed explanation is found at the site <http://grants.nih.gov/grants/funding/modular/modular.htm>.
- **Bottom Line:** A bottom line budget is used when no detail needs to be submitted and generally, there is no restriction on how the funds are spent.

Budgets are usually the last part of a proposal to be completed, since the project's statement of work is needed to determine what expenses will be incurred.

Regardless of a sponsor's requirement, the University requires that a detail budget be completed for each project, except in cases of unrestricted awards. Excel-based budget templates are available on the SODM Research Website.

Costs

The cost of a sponsored agreement is comprised of the allowable direct costs incident to its performance, plus the allocable portion of the allowable Facilities and Administrative (F&A) costs of the institution.

Direct costs are those that can be identified specifically with a particular sponsored project. Facilities and Administrative costs, also known as indirect costs, are those that are incurred for a common or joint purpose and therefore cannot be identified readily and specifically with a particular sponsored project. OMB Circular A-21 provides the criteria for costs of federally sponsored projects.

In order for an expense to be charged to a project, it must be allowable. This seems pretty straightforward, however there are many caveats to this and as a result, merits a thorough explanation. A sponsor's regulations generally state what can and cannot be charged to an award, but in cases where the guidelines are vague or omitted, the University uses the Federal definitions of allowable and unallowable costs since the majority of the University's funding comes from them.

OMB Circular A-21 details the factors affecting the allowability of costs. There are four main aspects that must be taken into consideration when deciding whether a cost is allowable under a sponsored project. In order to be charged, a cost must be (*copied directly from the A-21* <http://www.whitehouse.gov/omb/rewrite/circulars/a021/a021.html>):

1. **REASONABLE:** A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.
2. **ALLOCABLE:** A cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or

assignable to such cost objective in accordance with relative benefits received or other equitable relationship.

3. **CONSISTANT:** An educational institution's practices used in estimating costs in pricing a proposal shall be consistent with the educational institution's cost accounting practices used in accumulating and reporting costs.
4. **ALLOWABLE:** The expense must be allowable and not specifically excluded by sponsor regulations.

If an expense meets the above requirements, it is allowable as a direct cost.

If an expense fails to meet the above criteria, it is considered unallowable. An unallowable cost cannot be paid by a contract or grant. Such costs may be expressly prohibited by A-21 or may be considered unallowable as a result of campus policy or by mutual agreement with a governmental agency. The University has the responsibility to identify such costs and exclude them from any billing, claim, or award proposal.

There are a few other points to keep in mind when looking at costs:

- Any expense that is not considered recoverable under a federal sponsored agreement may not be charged to other federal sponsored agreements.
- A sponsoring agency may state that certain costs are not reimbursable even though they are considered allowable by federal regulations. These costs are unallowable and must be excluded from billing.
- Costs incurred in support of a specific agreement that are non-reimbursable may constitute cost sharing

Section J of the A-21 provides a detailed listing of items that are typically allowable and unallowable. Examples of costs that are normally considered unallowable are:

- Advertising and public relations
- Alcoholic beverages
- Convocations or other events related to instruction
- Donations
- Entertainment
- Fines and penalties
- Fully depreciated assets or assets gifted by the federal government
- General purpose equipment, buildings, and land
- Housing and personal living expenses
- Insurance and indemnification
- Legal costs
- Lobbying
- Memberships in any civic or community organization
- Royalties or patents

Cost Sharing

Cost Sharing is any expense not covered by sponsored funds. The most common type of cost sharing is "cash" cost share, in which the institution pays a portion of a project's expenses that are unchargeable to a sponsor for a specific reason.

In-kind cost share is less common and more difficult to evaluate. In-kind cost share is defined as the reasonable value of equipment, materials or other property used in the performance of the statement of work. In-kind contributions are sometimes hard to value (such as space, use of equipment, and intellectual property). The in-kind value of equipment (including software) cannot exceed its fair market value and must be prorated according to the share of its total use dedicated to carrying out the project. The in-kind value of space (including land or buildings) cannot exceed its fair rental value and must be prorated according to the share of its total use dedicated to carrying out the project.

It should be noted that the majority of sponsors do not require a cost share component, and as is the case with Federal awards, the presence of a cost-share component in a proposal cannot be taken into consideration when determining which proposals to fund. **Therefore, the SODM discourages the addition of cost share in a proposal budget unless specifically required by the sponsor.**

There are two types of cost share:

1. **Mandatory:** This is the portion of a project budget which must be borne by the University that is required by the terms of the project in that it must be included or a proposal will receive no consideration by the sponsor. An example of this is the **former** policy of the National Science Foundation that required an applicant to cost share 1% of a project's total costs on unsolicited applications. Without demonstrating a plan for this 1% cost share, the NSF would not consider the proposal. The NSF did away with this policy in 2004
2. **Voluntary:** Resources offered by the University in a proposal which are not specifically required by the sponsor. Within this type of cost share, there are two important subsets:
 - a. **Committed:** Cost share is considered Voluntary Committed if the University is aware of the cost share and agrees to accept the burden, even though no mention is specifically made in the project proposal. The most common example of this is salary over the sponsor's salary cap, which is discussed in more detail in the following section.
 - b. **Uncommitted:** Occurs when personnel expend effort on a sponsored research project above and beyond that which is committed and budgeted for in a sponsored agreement as either sponsor paid or cost shared.

It is important to note that if cost share is included in a proposal, whether mandatory or voluntary, and that proposal is accepted, the cost sharing becomes mandatory and the University is obligated to show that its obligation was met. A funded proposal that includes Key Personnel at 1% effort with no salary support simply to bulk up the scientific side means that the PI, Department, and the University must document that 1% for audit purposes. This creates more paperwork for everyone involved, so unless there is a plan in place to capture this data, the SODM **strongly** advises against the practice.

Salary Cap

Most projects funded by the Federal Government are subject to a limitation of salary support, commonly known as the Salary Cap. The specific sponsor guidelines will detail whether or not the cap is applicable. Sponsored Projects Accounting will automatically apply the Federal Salary Cap to all applicable federally funded projects. Any overage will go to the cost share (CSR) speedtype. For 2010, the salary cap is \$199,700 for Executive Level I (senior personnel such as PIs, Co-Investigators, etc.). A more detailed explanation can be found here <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-10-041.html>.

Salary/Stipend support is also limited by the Federal Government based on the Career Level of the individual (undergraduate, pre-doctoral, post-doctoral, etc). The 2010 rates can be found at <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-09-075.html>.

CCLCM – Inter-Institutional Agreement

[http://ora.ra.cwru.edu/ospa/FYI/Guidelines NIH Grants Collaboration with CCLCM.pdf](http://ora.ra.cwru.edu/ospa/FYI/Guidelines%20NIH%20Grants%20Collaboration%20with%20CCLCM.pdf)

CWRU and CCLCM have entered into an agreement so that a subcontract will no longer be needed when CWRU personnel are involved in a CCLCM NIH award and vice versa. **Please note that this only applied to awards from NIH. Any other sponsor (NSF, American Heart, etc.) still requires a subcontract.**

A consolidated budget page should be prepared that includes the costs – personnel, non-salary, etc. – of both the University and CCLCM. The Consortium/Contractual line should not be used. This consolidated budget is what will be submitted to the NIH, if required. If the proposal contains a Modular budget, this will not be sent at all. However, separate, detailed budgets are needed internally in order to establish the internal accounts.

The campus that is awarded the NIH funds will prepare an Inter-Institutional Agreement (IIA) to the other. For example, if the University is the awardee, then OSPA will prepare an IIA to send to CCLCM. This IIA will include the detailed budget submitted to the University by CCLCM at the proposal stage.

VA Hospital- Memorandum of Understanding

NIH policy that requires a Memorandum of Understanding be in place for any Investigator with a joint appointment at the University and the VA Hospital. Therefore, faculty, staff, and students who are listed (or anticipate being listed) on pending NIH proposals or active NIH awards and have, or anticipate having a joint appointment at the University and a VA Hospital need to complete a joint appointment Memorandum of Understanding form each year. This form needs to be signed by the appropriate officials at the University (Department Chairperson, Dean's Office, and OSPA) and the VA hospital (Associate Chief of Staff for Research and Chief of Staff). It is recommended that for faculty, the form should be completed each year as part of the faculty reappointment process and for staff and students, prior to the start of the fiscal or academic year as appropriate. Per the NIH policy, the form needs to be updated when there is a significant change (a reduction of 25% or more) in the individual's responsibilities or distribution of effort.

Indirect Costs, aka Overhead, IDC, Facilities and Administrative, F & A

Indirect costs are real costs incurred by the Schools/Centers and the University in support of sponsored activities but cannot be directly identified with a specific grant or contract. The costs result from shared services such as libraries, physical plant operation and maintenance, utility costs, general, departmental, unit/school and sponsored projects' administrative expenses, and depreciation for buildings and equipment. These are real costs built into the University budget.

The indirect costs recovered on grants allow the institution to build, maintain, and operate research facilities (as opposed to teaching facilities). It is the obligation of all researchers who use institutional facilities to bring in grant funding along with the attendant indirect costs. The indirect cost dollars

received are not extra dollars, but are part of the budget and are fully used to make the system work. Without them, research laboratories and facilities cannot be built and maintained.

Indirect cost and fringe benefit rates for all Federal grants and contracts are periodically reviewed and negotiated with our cognizant Federal audit agency, the Department of Health & Human Services

Application of Indirect Cost Rates: It is the policy of the University to request the appropriate federally negotiated indirect cost rate in the proposal budget on all sponsored projects regardless of funding source unless a nonprofit sponsoring agency's **written policy** will not allow full recovery of indirect costs.

Indirect Cost Charging: The rate negotiated will be the rate charged.

Federal Sponsors: The full indirect cost rate will always be charged when permitted by the government. The type of Federal program may limit the amount of indirect costs that are allowable. The best example of this is Training grants, which limit indirect costs to 8%.

Non-Federal Sponsors: The University accepts lower indirect cost rates from non-federal sponsors as long as their rates are published and applied consistently to all university grant recipients. If a non-profit sponsor does not specify the maximum amount allowed, or if its policy establishes the indirect cost rate as "negotiable," then the Faculty member should discuss with his/her Dean's/Director's Office, prior to submitting the grant application. In these cases, the PI, the School/Center and the University will be expected to negotiate a mutually agreeable indirect cost rate.

State and Local Governments: The School and the University treat these programs in the same manner as Federal grant programs.

Industry: Industry is expected to pay the full federally negotiated indirect cost rate on all sponsored research excluding clinical trials.

Foreign Governments: Foreign governments are expected to pay the full federally negotiated indirect cost rate.

Pre-Award

Proposal Submission

eURF – Electronic University Review Form

- The eURF is an internal, electronic form that summarizes the proposal information being submitted to the sponsor. The form must be completed for every proposal that gets submitted to a sponsor, regardless of whether that sponsor is internal or external. The eURF is completed by the PI or the PI's delegate within the Spiderweb system. Once complete, the eURF will follow a predetermined route of approval consisting of the PI, the PI's Department Chair, the PI's Dean or Management Center, and finally OSPA. Depending on the sponsor or the specifics of a School, the route may be different and include more or less approvals. Once the eURF arrives at the final OSPA approval, it is interfaced to PADS (Proposal and Award Database System) and stored there until an award is made or it is marked withdrawn.

- The School of Dental Medicine has created an eURF User Manual that can be found on the SODM Research website.
- It is important to remember that OSPA will not sign off on any proposal submission, on paper or electronic, without the completed eURF. Therefore, please take the time of the eURF routing process into consideration when you are planning your proposal.

Electronic Submission

Grants.gov

- Grants.gov is a single government-wide source of information about grants programs across the federal government that allows applicants to find and apply for federal grants electronically. Case Western Reserve University is registered as an institution, so investigators should not register as individuals.
- How does it work?
 - Find a Funding Opportunity Announcement (FOA) by searching on the Grants.gov. You can search by:
 - Funding Opportunity Number (FON)
 - Catalog of Federal Domestic Assistance number (CFDA)
 - Keyword
 - Category of Funding
 - Agency
 - Specific program details such as funding mechanism type, eligibility, funding subtype, etc.
 - Upon finding an announcement, Grants.gov will provide a link to the full announcement on the agency site. This full announcement will contain detailed information about how the application should be submitted.
- A step-by-step guide to completing a Federal electronic submission, also known as the SF424, can be found on the SODM research website.

Other Agencies that Require Electronic Submission (list not all inclusive)

- American Heart Association
- American Cancer Society
- National Multiple Sclerosis Society

Paper Submissions

- Please be sure to allow sufficient time for mailing paper applications. Also, the eURF must be routed and approved by OSPA before a paper application can be signed on behalf of the University.

Just-in-Time

- As a result of the cost involved in obtaining certain documentation and the changing nature of the research setting, many sponsors, mostly Federal, will allow the applicant to submit required elements of an application on a Just-In-Time basis. Just-In-Time (JIT) allows for the submission of certain components of a competing application to be deferred for certain award mechanisms. These may vary between sponsors, but the most common include:
 - Other Support documents
 - Certification of IRB approval

- Certification of IACUC approval
- Certification of compliance with the requirement for education in the protection of human subjects
- The FOA or equivalent will specify if JIT is applicable to the opportunity. If so, the initial application is submitted with limited information regarding budgets, personnel, and certifications. If the proposal is considered likely to be funded, the Sponsor will request the additional JIT information.

Preliminary Number

- A preliminary number is a temporary speedtype set up by OSPA to allow a PI or their designee to incur charges on a sponsored project before the final award is received by the University. Common reasons for requesting a preliminary number include:
 - Award is currently in negotiations with OSPA or waiting for final signatures to be returned from the sponsor
 - Sponsor has informed the PI that funding is guaranteed but there is a holdup in getting the award document sent out.
 - A renewal is expected but the award document has not arrived by the start date.
- What should I be aware of? There are a few things that must be taken into consideration when requesting a preliminary speedtype:
 - Does the Sponsor allow for pre-award spending? Pre-award spending are costs incurred before the actual start date of the project that are necessary for the project. Please be sure that the sponsor allows this type of expense before a preliminary number is requested.
 - Is the award guaranteed? Any time a preliminary number is requested, the PI's department chair and dean must sign an acknowledgement stating that the department or school will be responsible for any and all expenses should the actual award not come through, for whatever reason. If there is any doubt that an award might not be made, a preliminary number should not be requested.
 - How long does it last? A preliminary number is initially set up for 90 days. If the notice of award arrives before the 90 days has expired, OSPA will issue another notice of award that changes the status from "Preliminary" to the appropriate status (New, Renewal, Continuation, etc.). If the preliminary number needs to be kept open past the original 90 days, a petition must be submitted to OSPA explaining why the speedtype should remain open.
- How do I get one? Complete an IPAS (Internal Prior Approval System) form found here http://ora.ra.cwru.edu/ospa/forms/IPAS_4-27-10.pdf
- Where can I find more information? OSPA has a policy regarding preliminary numbers that can be found at the following link: http://ora.ra.cwru.edu/ospa/policies/preliminary_SPA.pdf

Compliance

Conflict of Interest

The Office of Outside Interests has the responsibility to administer the University's policies on conflict of interest, to preserve the integrity of the University and its members, and to comply with applicable federal

laws pertaining to individual and institutional outside interests where there could be the appearance of a conflict of interest.

- What is a conflict of interest? An individual conflict of interest exists when an individual covered by this policy has an outside interest that might adversely affect or appear to a reasonable person to adversely affect the individual's judgment in carrying out University responsibilities, or that might adversely affect or appear to a reasonable person to adversely affect the University's responsibility to the public, the safety of research subjects, or the integrity of research.
- Examples of Reportable Issues
 - Your spouse is employed by a company that you know to be a vendor for the University
 - A computer consultant for your department is also a member of your household
 - You get royalties from authorship of a textbook that could be used by students in one of your courses.
 - You consult for a company that sponsors your clinical trial.
 - You are an inventor of licensed IP, and this invention is related to the topic of your NIH grant.
- When and How should I complete the Conflict of Interest certification?
 - Conflict of Interest certification for the School of Dental Medicine is done annually as contracts are renewed.
 - Every eURF has an individual Conflict of Interest certification relating to that specific proposal for all Key Personnel listed on the proposal.
 - The form is completed online in the Spiderweb system.

More information can be found at the following site <http://ora.ra.cwru.edu/research/orc/coi/index.cfm>.

Research Integrity

- Policies regarding Research Misconduct and the Management of Research Data can be found at the following site: <http://ora.ra.cwru.edu/research/orc/researchintegrity/index.cfm>

Effort reporting

- The University requires all personnel who work on sponsored projects to verify that the effort they have reported and charged to these sponsored projects is reasonably accurate. This time will be reported as a percentage of the overall effort, which encompasses all of the activities assigned to the employee's position.
- Effort certifications are done University-wide every 6 months and cover the first six months and last 6 months of each calendar year.
- More information can be found at the following site: <http://ora.ra.cwru.edu/ospa/effort/index.cfm>

Human Subjects Research

The IRB system at the University is comprised of five separate institutions:

- Case Western Reserve University
- University Hospitals of Cleveland
- The Metrohealth System
- Cleveland Clinic Foundation

- Louis Stokes Cleveland Department of Veterans Affairs Medical Center.

While the five institutions are linked, each has its own specific policies, applications, and review procedures. If a project will involve human subjects, an IRB approval must be obtained from the IRB where the research will take place. For example, if a School of Dental Medicine PI wishes to conduct research using veterans at the VA, the PI must go through the VA IRB process to get approval.

It is important to note that if the participation of human subjects is indicated on the eURF, OSPA will not set up a speedtype for an award until they have a copy of the current, unexpired approval. No work should be done until the approval is in hand.

Policies and more information about each IRB can be found at <http://ora.ra.cwru.edu/research/orc/Case%20IRB%20System/Index.cfm>

There are two questions to ask to determine if a proposed study needs to apply for an IRB approval.

1. Does the project involve human subjects?

A human subject is defined by DHHS as a living individual about whom a research investigator (whether a professional or a student) obtains data through intervention or interaction with the individual or from individually identifiable information.

2. Is the project considered research?

As defined by DHHS, research is a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge.

As defined by FDA, research is means any experiment that involves a test article and one or more human subjects, and that either must meet the requirements for prior submission to the Food and Drug Administration under section 505(i) or 520(g) of the Federal Food, Drug, and Cosmetic Act, or need not meet the requirements for prior submission to the Food and Drug Administration under these sections of the Federal Food, Drug, and Cosmetic Act, but the results of which are intended to be later submitted to, or held for inspection by, the Food and Drug Administration as part of an application for a research or marketing permit.

If you answered yes to both of these questions, you need to obtain IRB approval before you begin your project.

Animal use in research

Animal research on campus is regulated by the Institutional Animal Care and Use Committee (IACUC) and they are responsible for reviewing all protocols involving live vertebrate animals, ensuring compliance with federal regulations, inspecting animal facilities and laboratories and overseeing training and educational programs. The overall role of the IACUC is to ensure the humane and sensitive care and use of animals.

If animals are being used in the proposed research, more information can be found here <http://casemed.case.edu/ora/iacuc/>.

Export control issues

Three federal departments enforce the export control regulations: the Department of Commerce through the Export Administration Regulations (EAR), which govern the export of dual use items and their technology (i.e., items that have both commercial and military applications, such as computers or pathogens); the Department of State through the International Traffic in Arms Regulations (ITAR), which apply to munitions, or defense articles and services; and the Treasury Department through its Office of Foreign Assets Control (OFAC), which oversees trade sanctions, embargoes and travel restrictions. A license must be obtained from the relevant agency prior to the export of any covered equipment, materials, technology, software, or information.

Export control regulations apply to:

- The transfer of specified items or information to people or entities outside the U.S.
- The disclosure of certain information to people or entities outside the U.S.
- The training or offering of services involving controlled equipment or information to foreign nationals
- Transactions with or providing services to certain foreign countries or individuals who are on embargo lists.

The vast majority of research and teaching activity falls within one or more of the following exemptions to the EAR and ITAR regulations:

1. The **fundamental research exclusion** exempts from coverage basic and applied research in science and engineering performed by institutions of higher learning in the U.S. as long as the research is carried out openly and without restrictions on publication or access to or dissemination of the research results.
2. The **education exclusion** exempts from export controls the sharing of information commonly taught in colleges and universities (ITAR) or educational information released by instruction in catalog courses and associated teaching laboratories (EAR). Therefore, in general, no license is required to share information as part of a course being taught. Note, however, that the education exclusion does not apply to proprietary information and certain information deemed classified or sensitive by the federal government.
3. The **public domain exclusion** exempts the sharing of technical data or information with a foreign national inside the U.S. as part of a class, laboratory, or conference or seminar, if the same technical data or information has already been widely published or is available in libraries or through newsstands, bookstores, subscriptions or free web sites or is disclosed in published patent applications.

Most items and information a university researcher wants to physically export outside the U.S. will not have a "dual use" or military application and should therefore, fall under a broad exception to the licensing requirement. However, if the item or information involves one or more of the following general categories, check the Export Administration Regulation Database at http://www.access.gpo.gov/bis/ear/ear_data.html and consult with Derek Humphrey in OSPA for assistance in determining if a license might be necessary. Some examples of restricted items are:

- nuclear materials, information and equipment
- chemicals, microorganisms or biotoxins (see list) which could be used for terrorist purposes
- materials processing (anti-friction bearings, crucibles made of materials resistant to liquid actinide metals, valve bearings, generators and equipment related to nuclear material handling, piping, fittings and valves, explosives or detonators, chemical vapor deposition furnaces, robots, etc.)

- electronics development (certain components, including microprocessor microcircuits, wave pulse discharge capacitors, wave tube amplifiers, etc.)
- computers (generally, CTPs bigger than 190,000MTOPs), encryption software, telecommunications and information security
- lasers and sensors (certain marine acoustic systems, mono- or multispectral imaging sensors designed for remote sensing, specified direct view imaging equipment, certain cameras with specified frames, readout and pixels, etc.)
- navigation and avionics; marine items
- propulsion systems, space vehicles and related equipment.

Additional information can be found under the “Export Controls” section of the following site <http://ora.ra.cwru.edu/ospa/forms/index.cfm>.

Award review and acceptance

Award terms and conditions, looking at awards and contracts, and acceptance of certain provisions

OSPA will review all grants and contracts that are awarded to the University. While OSPA does look for certain items within the award, it is important that the PI and DA be aware of requirements contained in the award. Therefore, it is extremely important to read the actual award to determine the responsibilities of the PI. Mainly, you should be looking for things that only the PI, or those intimately involved in the day-to-day of the project would know. These include:

- Reporting requirements
 - May call for narrative reports or other reports that can only be completed by the PI.
- Invoicing
 - There may be specific invoicing requirements that need the PI’s attention
- Grants
 - Though most grants have the same general regulations, it is important to review the grant notice to be aware of any uncommon requirements. A good example of this is an NIH award that does not allow automatic carryover of unobligated funds. Awards with this provision require more planning and tracking than regular award.
- Contracts: When reviewing a contract, there are specific items that OSPA looks for that must be included in the contract body. The majority of contracts the University sees are flow-through contracts funded with federal grants. In those cases, the contract provisions are dictated by the government and are more or less standard. The contracts that usually have problems are the industry-sponsored contracts where there are no such rules regarding the provisions. Though there are many, here are the major things that OSPA will look for in a contract.
 - Name a specific PI at CWRU
 - Specific start and end dates (period of performance)
 - Statement of Work
 - Budget and Method of Payment
 - Termination Clause (allowing the University to terminate at any time for any reason)
 - Provisions
 - Publication: The University will not accept any restriction on publication by the PI. This includes any language that gives the sponsor the right to review the publication before it’s submitted to a journal
 - Ownership of Intellectual Property: Case follows the Bayh-Dole act – basically whichever party creates/invents/discovered the IP, owns it. The Tech Transfer

Office is always called in to review industry contracts to ensure the University's rights are protected.

- Indemnification/Hold Harmless/Liability Limits: These must be included in the contract.
- Copyright: The University will never give up its copyright

Post-Award

Internal NOA


Explanation of OSPA Notice of Award (NOA) Coding

To better understand this section, it is important to note that “project” is used to refer to a specific segment or speedtype, while “award” is used to refer to the entire group of speedtypes that are funding by a single FOA. For example, a large, program project might contain six separate projects and speedtypes. There will be an internal Notice of Award (NOA) issued for each project within the award. The top portion of the NOA has information to a specific project and the bottom of the NOA has information that applies to the award as a whole.

Beginning at the top of the NOA, looking from left to right:

Section 1 – General Information

1. Date: This is the date the NOA was created in the system.
2. Dollar Amount: If the award is moving funds (increasing or decreasing), the amount changed will be reflected here. The amount will be \$0.00 for any other type of change, such as extension of the end date, rebudgets, change in administrative department, etc.
3. Transaction Type: New, Renewal, Continuation, Revision, Rebudgets, Extension, Increase, Preliminary, Supplement.
4. Project ID: The Case Speedtype number.
5. Project Director: Last Name, First Name of the individual speedtype (this can be different from the PI/PD of the award, which is found at the bottom of the NOA).
6. Project Title: Abbreviated name of the title (No more than 30 letters).
7. School: The Management Center where the speedtype is based and will collect any overhead on the speedtype.
8. Administrative Department: Specific area within the School where the speedtype will be administrated.

 CASE WESTERN RESERVE UNIVERSITY EST. 1826		Sponsored Projects Administration		1 05/21/2009
		<u>Notice of Award</u>		2 \$324,702.00
3	Transaction Type	Continuation		
4	Project ID: RES123456	5	Project Director: Dennis Tree	
6	Project Title: Dental Education			
7	School: Dental Medicine	8	Administrative Dept: (892515) Biological Sciences	

Section 2 – Project Information

9. **Sponsor:** Internal identification code assigned to a sponsor by Case and the Sponsor name.
10. **Sponsor Number:** An original number that comes from the Sponsoring agency used to identify the specific funding. If no number is assigned by the sponsor, OSPA will normally insert the sponsor’s name here.
11. **Budget Start Date:** The start date for current budget period.
12. **Budget End Date:** The end date of the current budget period.
13. **HHS Document Number:** (HHS Awards only) Number assigned by HHS that allows the University to draw down funds via a Letter of Credit as they are expended by the PI.
14. **Previous Account:** List the most recent previous speedtype of the project after a renewal.
15. **Location:** Physical location of research or project, which is not necessarily related to the administering department.
 CCLCM
 Metrohealth Medical Center
 Off Campus
 On Campus/CASE
 University Hospitals
 VAMC (Veterans Administration Medical Center)
16. **F & A Rate:** (Overhead rate) Rate applicable to Sponsor and Location.
17. **Subcontractor:** Identifies the subcontractor when funds are to be subcontracted out to another entity.
18. **F & A Base:** Base Calculation upon which F & A rate applies as follows:
 1 – Salaries & Wages
 2 – Salaries, Wages & Benefits
 3 – Total Direct Costs
 4 – Total Direct Costs less Tuition & Fees
 5 – Modified Total Direct Cost (MTDC) (excluding patient care costs, renovation and equipment).
 Primary Project: Y or N
 Program Income: Indicates if the project expects to generate program income.
19. **Parent Account:** Shows “Y” if the speedtype is considered the Main or Parent account within an award. This nomenclature dates back to the pre-PeopleSoft era when any awards with multiple speedtypes had a “parent” account through which all the award funds filtered. In the PeopleSoft system, the term “Parent” really has no meaning.
20. **Program Income:** If the process of the award will produce income, then this will be noted here on the NOA. Most projects will not generate any sort of program income.

Project Information	
9	Sponsor: (SPN00593) - (DHHS) NIH-National Institute of Dental and Cra
10	Sponsor Number: R01-DE018276
11	Budget Start Date: May 1, 2009
12	Budget End Date: April 30, 2010
13	HHS Document Number: RDE018276A
14	Previous Account:
15	Location: (1A02) On Campus - Not Listed
16	F & A Rate: 54.50
17	Subcontractor:
18	F & A Base: (BASE5) Modified Total D
19	Parent Account: N
20	Program Income: N

Section 3 – Budget Information

21. **Budget Summary:** Breaks down new and carryover funds into individual budget account numbers and/or a bottom line total by sponsors share and cost share.
 - a. **New:** Will show any new funds obligated by the NOA
 - b. **Carry Over:** Shows the total cumulative budget from previous NOAs of the same speedtype.
 - c. **Total:** Total amount obligated by the Sponsor.
22. **Budget Breakdown – Sponsor’s Share and Cost Share:** The internal, detail budget will be shown here broken down by account (expense class). If there is any mandatory cost share on the award, then this will be reflected under the Cost Share side of the breakdown.

Budget Information									
21	New	21a	\$324,702.00	Carry Over	21b	\$0.00	Total	21c	\$324,702.00
22	Sponsor's Share				Cost Share				
	Category	Previous	Current	Total	Previous	Current	Total		
	511000 Faculty Control	\$88,524.00	\$55,646.00	\$144,170.00	\$0.00	\$0.00	\$0.00		
	512000 Academic Support Staff	\$3,871.00	\$0.00	\$3,871.00	\$0.00	\$0.00	\$0.00		
	513000 Research Personnel Control	\$117,738.00	\$64,928.00	\$182,666.00	\$0.00	\$0.00	\$0.00		
	Total Salaries	\$210,133.00	\$120,574.00	\$330,707.00	\$0.00	\$0.00	\$0.00		
	51Z000 Fringe Benefits Control	\$56,225.00	\$34,363.00	\$90,588.00	\$0.00	\$0.00	\$0.00		
	Total Salaries and Fringes	\$266,358.00	\$154,937.00	\$421,295.00	\$0.00	\$0.00	\$0.00		
	531000 General Supplies Control	\$112,054.00	\$52,676.00	\$164,730.00	\$0.00	\$0.00	\$0.00		
	533000 Outside Services Control	\$13,650.00	\$0.00	\$13,650.00	\$0.00	\$0.00	\$0.00		
	534000 Travel & Related Expenses	\$5,100.00	\$2,550.00	\$7,650.00	\$0.00	\$0.00	\$0.00		
	536000 Equipment Control	\$25,500.00	\$0.00	\$25,500.00	\$0.00	\$0.00	\$0.00		
	Total Direct Cost	\$422,662.00	\$210,163.00	\$632,825.00	\$0.00	\$0.00	\$0.00		
	538000 Indirect Cost Recovery	\$216,455.00	\$114,539.00	\$330,994.00	\$0.00	\$0.00	\$0.00		
	Total Cost	\$639,117.00	\$324,702.00	\$963,819.00	\$0.00	\$0.00	\$0.00		

Section 4 – Award Information

23. **Award Director:** PI of the overall award whose name is listed on the sponsor’s award notice.
24. **Project Type:** Lists what kind of project is being funded.
 - Research
 - Training
 - Special
 - Service
 - Discretionary
 - Other
25. **Award Department:** Name of the department where the overall project will be administrated.
26. **FDP:** (Federal Demonstration Project) indicates if project is awarded under FDP terms and conditions (EA: expanded authorities, SNAP (Streamlined Non-Competing Application Process), Phase III, FSR submission at the end of project period).
27. **Title:** Overall project name.
28. **Award Mechanism:** Tells how the award is being funded.
 - Grant
 - Contract
 - Subcontract

Purchase Order
 Cooperative Agreement
 Other

29. **Billing Code:** The method by which payment is received from the funding source.
 BC01 – Letter of Credit (LOC) (i.e. NIH, NSF)
 BC02 – Bill Cost Reimbursement
 BC03 – No Bill – Automatic Payment
 BC04 – Bill – Fixed Price/Periodic
 BC05 – No Firm Commitment
 BC06 – Scholarships & Fellowships
 BC07 – Department Responsible for Billing
30. **Letter of Credit (LOC):** A method of payment used by many federal agencies that allow the University to periodically “draw down” funds to cover the expenses incurred for an agency for all sponsored projects for that agency.
 1201 – National Science Foundation (NSF)
 1202 – Department of Health and Human Services (DHHS)
 1203 – NASA-Glenn (formerly NASA-Lewis Space Center)
 1205 – Department of Energy (DOE)
 1206 – NASA-Dryden
 1207 – NASA-Ames
 1208 – Environmental Protection Agency (EPA)
 1209 – NASA-Goddard
 1211 – USAID
 1212 – Department of Education
 1213 – NASA-Marshall
31. **Reporting Freq:** Indicates frequency and/or dates reports are due.
32. **CFDA:** Catalog of Federal Domestic Assistance number - only for federal awards or a federal flow-thru.
33. **Equipment Title:** States who will own any equipment provided by the Sponsor or purchased with grant funds at the end of the project.
 1 Title vests with University
 2 Title vests with Sponsor
 3 Conditional
34. **Start Date:** Start date of overall project.
35. **End Date:** End date of overall project.
36. **Prime Sponsor:** This will be filled in only if the award to the University is via a subcontract. This field will show the original funding source or sponsor.

Award Information:			
23	Award Director:	Dennis Tree	24 Project Type (1) Research
25	Award Department:	(892515) Biological Sciences	26 FDP: Y
	Title: 27	Antimicrobial Peptides	
28	Award Mechanism:	Grant	29 Bill Code: (BC01) Letter Of Credit
30	Letter of Credit:	(1202) PHS-NIH	31 Reporting Freq:
32	CFDA:	93.121 Oral Diseases and	33 Equipment Title: (1) University
34	Start Date:	May 1, 2007	35 End Date: April 30, 2011
36	Prime Sponsor:		

Section 5

- 37. Comments: Describes what was done to initiate the issuance of the NOA.
- 38. Contract Number: Internal award identification number to the entire project. (i.e, if the NOA is for subcontract, the award number would be the same number as the prime project)
- 39. Parent Reference: Identifies the prime project reference number. (i.e Program Projects).
- 40. Project Year: Identifies which project year award is in when multiple years exist.
- 41. NOA ID: Internal tracking number assigned to each NOA issued.

Comments: 37

Increase budget for Year 3 per Notice of Award dated 4/17/09. Budget received 5/19/09. ddb9

38	39	40	41
Contract Number	Parent Reference	Project Year	NOA ID
CON123456	123456, 0	3	50366

Monthly Expense Statements

The School of Dental Medicine requires that sponsored projects be reconciled every month.

- How do I get my expense statement?
 - There are two ways to get an expense statement:
 1. Online Report Distribution System (<https://www.case.edu/cgi-bin/byrequest/getreports.pl>)
 - Will generate End of Month (EOM) reports
 2. ERP Financials Reporting (<http://www.case.edu/erp/report>)
 - This site requires you to build query and can pull current data
 - When I reconcile, what should I look for?
 - End date: If within 6 months of end date, check the available balance – alert PI if it is too high or too low. If too high, suggest extension, if possible.
 - Revenue: Make sure we are on target with receiving funds. This relates directly to the Billing code:
 1. BC01: LOC – Automatic Drawdown – TTD Expenses should always match the Revenue
 2. BC02: Bill – Cost Reimbursement – SPA will send invoices based on expenses on a timeline dictated by the Sponsor. If not timeline is specified, invoices are sent monthly.
 3. BC03: No Bill – Automatic Payment – Sponsor sends funds without and interference from Case
 4. BC04: Bill – Fixed Price/Periodic – Sponsor requires Case to invoice for a set amount rather than for expenses incurred, usually on a set schedule, such as quarterly.
 5. BC05: No Firm Commitment – No budget is entered by OSPA. The budget increases automatically as funds are received. Therefore, the budget should always match the revenue.

- 6. BC06: Discretionary Gift – Rarely used.
- 7. BC07: Department Responsible for Billing – Normally reserved for Clinical Trials where revenue are based on the patients seen.
- Budget vs. Balance: Make sure there is not a danger of imminent overspending.
- Expenses
 - 1. Look at the Detail of the charges:
 - Salary
 - Is the salary being charged in line with what was proposed?
 - Is effort is correctly allocated?
 - If award has limited salary that requires a cost share, is the correct percentage being charged to the Sponsored speedtype and the Cost Share speedtype?
 - Is Fringe being charged at the correct level? Federal rate vs. Non-Federal rate?
 - Non-Salary
 - Is the charge for the project? Was it billed to the correct speedtype?
 - Is there backup – invoices, copies of journals, etc.?
 - Is the charge allowable to the award?
 - Know the regulations of the award. Some of the most common expenses that may or may not be allowable depending on the award:
 - Foreign travel
 - Alcohol
 - Entertainment expenses
 - Proposal Costs
 - If the charge is unallowable, but is allocable to the project, it must be transferred to the CSR speedtype.
 - Indirect Costs
 - Is the correct rate being charged?
 - Cost Share
 - 1. Are the expenses hitting the cost share appropriate?
 - Encumbrances
 - 1. Ensure that the encumbrance is being spent down as planned.
 - 2. If the project is close to its end and the encumbrance has not been used, it needs to be removed by Grants Accounting for the speedtype to fully close.
- What should I do if I find an error?
 - First, research why the error occurred. Use the data on the Expense Statement to dig into an expense in PeopleSoft. The most common reason is human error – a lab assistant did not realize a speedtype had changed, a number transposition occurred when typing the speedtype into the system – and needs to be corrected as soon as possible.
 - 1. If the error is from within your department, you are required to fix the error by a journal.
 - 2. If the error was due to something done by someone outside of your area, get in touch with that person/department/school and let them know. Usually, the person who originated the charge will correct it. However, it's a good idea to keep an eye on the error and ask for backup showing the correction. Ultimately, you need to make sure that the error is corrected.

Salary and Non-Salary Cost Transfers – aka Journals

Cost Transfers, or Journals, are to be used to correct an error, not as an accounting tool. Cost transfers represent one of the most common areas for audit disallowance. Therefore, every effort should be made to ensure expenses are allocated correctly the first time they are charged.

Cost Transfers should be used to:

- correct costs charged to the wrong speedtype
- allocate costs based on benefit
- remove unallowable costs or over-expenditures from a speedtype
- correct errors, NOT for managing or exhausting funds.

You can find the University's policy on Cost Transfers here

http://ora.ra.cwru.edu/ospa/policies/Cost%20Transfer%20Policy_5-5-09_V2.pdf.

Salary Cost Transfers can only be done by SODM Finance and Operations. If you discover that salary charges were applied incorrectly, please notify Finance and Operations as soon as possible.

To complete a Non-Salary Cost Transfer, you will need access to PeopleSoft General Ledger module.

More information on getting access and training can be found here

<http://www.case.edu/projects/erp/finance/>.

Cost Share

- Cost share is the expense incurred during a sponsored project that is borne by the University and not the Sponsor. In theory, cost should sweep to the cost share as soon as there is an overage. As we know, this doesn't always happen.
- Cost Share FAQs:
 - If I see an overage on my project, can I just do the journal, or is that frowned upon?
 - If the overage is not due to unallowable costs or anything that goes against the regulations of the award, you can journal the overage to the CSR. If a specific expense is unallowable and it hit the award, for example – alcohol on a Federal award, then the entire expense needs to be moved to cost share. It's your responsibility to know what is and is not allowed to be charged to your grants. Remember to only journal the Direct Costs, as the Indirect Costs will be calculated automatically.
 - When journaling overages, use the appropriate account based on the speedtype:
 - 583200 – Research (RES)
 - 583300 – Special Programs (SPC)
 - 583500 – Training (TRN)
 - 583800 – Other/Misc. (OSA)
 - Remember that the overage in the DC line is not always the overage you need to move. It is best to look at the total overage – DC plus IDC – and then back out the IDC to arrive at the true DC. In most cases, the overage in the DC line is correct, but there are cases where it is not. Better safe than sorry.
 - Now my charge is showing up on CSR123456. However, the CSR speedtype has no budget. Does it matter that there is no budget there?

- No. Budgets are put in only if you need/want to track the cost share. If cost share is mandatory, then OSPA should put in a cost share budget at the time of set up. If you want to track what has and has not been covered, then a budget can be entered so you can see if anything outside of the planned cost share is hitting.
- Some use the CSR budget to track revenue movements in a case where cost share is being covered by funds in a discretionary account (see below for more information). For example, you know you are going to cost share \$1000 for supplies. The PI wants this to be paid for out of the discretionary account and not the OPR. The DA will do a journal to transfer \$1000 from the discretionary (debit) to the OPR (credit). A budget of \$1000 gets put in the CSR to remind the DA that the \$1000 in funds have already been moved to the OPR so the expense will be covered by the cost share sweep.
- If I need a budget put in the CSR, who can enter that for me?
 - SPA can enter in a cost share budget.
- The account is expired and I keep getting an expense statement because there are expenses on the cost share. Is there anything I can do to stop this statement every month?
 - Short answer, no. Expenses will be swept from the CSR to the OPR account at the end of every fiscal year. Once a charge has hit cost share, it must stay on the cost share unless the charge truly did not belong on that project. If this is the case, then the expense can be journaled to the appropriate speedtype.
 - If the expense is to be covered by another speedtype, for example, a discretionary, then **revenue** to cover the expense should be journaled from the discretionary account to the OPR. Once the expense is swept at the end of the fiscal, the funds will be in the OPR to cover that charge.

Personnel and Payroll

- Distribution done monthly based on percentage of effort.
- The Department Administrator should maintain a spreadsheet showing this distribution that should be sent to SODM Finance and Operations no later than the 25th of each month.
- The correct distribution is extremely important as this data is used by the University to compile the semi-annual effort certification reports that are used in the annual audit. Incorrect information and multiple after-the-fact adjustments reflect poorly on the SODM and raises the possibility that those speedtypes will be chosen for audits.

Budget Controls and Expenditures

Policy – http://ora.ra.cwru.edu/ospa/policies/Sponsored_Projects_Policy%20-%20Budget_Controls_and_Expenditure_Monitoring.pdf

Purchases - Procurement Card Suite

The University offers various credit cards to assist in business purchases. The Procurement Card program is administered by Procurement and Distribution Services and includes the following cards:

- PCard – The Purchasing Card: Used for lower value items and supplies;
- DCard – The Department Card: Use for low value food purchases for on-campus events;

- T&E Card – The Travel and Entertainment Card: Use for all off-campus travel and arrangements from transport to meals.

More information on the Procurement Card Suite and how to apply can be found on the PDS site <http://campusservices.case.edu/pds/Procurement/ProcurementCardSuite.aspx>.

Purchases – eProcurement

Purchases that are not able to be made by one of the Procurement Cards must be made through Procurement and Distribution Services via the PeopleSoft system. PDS used the eProcurement module of PeopleSoft to interface with both the Case user and Vendors. The user creates a requisition for the desired product(s) in the eProcurement module. This requisition is then routed to PDS, where a Purchase Order number is assigned and the product(s) are ordered. There are two ways to order through eProcurement:

- SmartCART: Consolidates all Case preferred vendors into one shopping module that allows you to purchase from multiple vendors on a single requisition.
- Basic Requisitions: For vendors that are not included in the SmartCART system, a separate requisition must be created for each vendor.

For more information, please see the Procurement and Distribution site at <http://campusservices.case.edu/PDSHome.aspx>.

Equipment purchase and inventory

- When purchasing equipment for the University, the following guidelines have been established. Unless you are making purchases from a Case Preferred Vendor (see below for more information)
 - Equipment greater than \$25,000: Requires formal competitive bidding to ensure cost reasonableness.
 - Equipment less than \$25,000 but greater than \$5,000: Requires quotes from at least two (2) vendors for the same product.
 - If there are less than three vendors that sell a particular piece of equipment, include this information when completing the Purchase Requisition in PeopleSoft.
 - If after getting multiple quotes, you would prefer to use a vendor other than the lowest cost vendor, you may do so if you provide a written justification as to why that vendor would be more appropriate for your needs. When doing so, be sure to include specific reasons for the choice.
- Preferred Vendor Lists – Please consult the Procurement Department for the most up-to-date information
 - Printing Services: (When in-house printing services is unavailable) <http://www.case.edu/finadmin/auxserv/printsrv/preferredprinterlist2.pdf>
 - Caterers: (For event over \$500) <http://www.case.edu/finadmin/security/auxiliary/cateroutside.htm>
 - SmartCart – Vendors listed in the PeopleSoft SmartCart system are considered preferred vendors of the University.
- Find more information in the Procurement Policy: <http://www.case.edu/bizpolicies/procure/procurement033010.pdf>

Travel

It is very important to read the award regulations regarding travel. Many sponsors have specific restrictions involving travel. Some notable restrictions are:

- An NIH award that is not under Expanded Authorities requires prior approval on all unbudgeted foreign travel.
- Federal awards require that all foreign travel be done on domestic carriers as much as possible, even if that means a higher cost.
- Some American Heart Association awards do not allow foreign travel or even carryover of budgeted travel funds between budget periods.

More information can be found on Travel Service's site: <http://www.case.edu/finadmin/security/travel/>

Outgoing subcontracts

Subcontracts to external institutions are prepared by OSPA based on the information provided in the proposal. OSPA should be informed of any changes to the subcontract details as soon as they are known to avoid delays and errors. A copy of the fully executed subcontract will be sent to the PI and DA upon receipt.

Administrative Changes

- No-Cost Extension
 - If a project has not been completed by the end of the specified performance period, many sponsors will allow the PI to request up to a year extension to complete the project.
 - Depending on Sponsor regulations, the University may or may not need to request a formal approval from the sponsor.
 - How do I get a no-cost extension?
 1. For all requests, an IPAS form must be completed and routed for the appropriate signatures.
 - NOTE: A justification must be provided as to why an extension is required. "To spend remaining funds" is not an acceptable justification and is in fact, specifically unallowed by federal sponsors.
 2. Contact OSPA to determine what, if anything, else is required.
 - Additional extensions will require a formal written request, countersigned by OSPA, sent to the sponsor.
- Budget Modification
 - A number of awards allow for limited rebudgeting without obtaining the sponsor's approval.
 - How do I rebudget my funds?
 1. For all requests, an IPAS form must be completed and routed for the appropriate signatures.
 - NOTE: A justification must be provided as to why a rebudget is required.
 2. Contact OSPA to determine what, if anything, else is required, such as a formal request.
 - The University policy regarding rebudgets can be found here http://ora.ra.cwru.edu/ospa/policies/Sponsored_Projects_Policy%20-%20Rebudgeting.pdf
- Carryover Requests

- The sponsor's award notice will state whether or not automatic carryover is allowable and to what extent.
 1. If allowable, the speedtype will not change from year to year within the project period, thus keeping all the obligated funds available throughout the life of the project.
 2. If unallowable, the speedtype will change every year and the department will need to prepare a formal, written request to the agency that should be co-signed by OSPA. The agency will send back a formal approval or denial.
- Change of PI
 - A change in PI must always be approved by the agency, except for discretionary accounts. Consult the sponsor's regulations to determine what needs to be submitted to the sponsor. Again, any requests should flow through OSPA.
- Faculty Transfers – Relinquishments
 - If a PI on a project moves to another University, it is up to the Management Center, the University, and the Sponsor to determine if the PI can take the remainder of the project with him or her.
 - What should I do if a PI is moving to another University?
 1. Determine if the PI wants to take the remainder of the project to the new institution for completion.
 - If no, the department should come up with a suitable replacement and request a change of PI from the sponsor.
 - If yes, then the PI should immediately address the issue with his/her Chair and/or Dean to decide if the School will allow the PI to take the project. If the School agrees, then the sponsor's guidelines need to be consulted to determine what needs to be done to request the project be moved.
 - For more information, talk to you Management Center or OSPA.

Patents and intellectual property

Disclosing and protecting intellectual property is an important part of the research process. Please contact the Technology Transfer Office at 368-4439 or see their site: <http://ora.ra.cwru.edu/techtransfer/>.

Close-out

[http://ora.ra.cwru.edu/ospa/policies/Sponsored Projects Manual-FSR Policy And Procedures 8-27-07.pdf](http://ora.ra.cwru.edu/ospa/policies/Sponsored%20Projects%20Manual-FSR%20Policy%20And%20Procedures%208-27-07.pdf)

- Reports: Details regarding what reports are required at the end of the performance period can be found in the original award notice. Most are due within 90 days of the project end date. Though each agency has its own requirements, the most common reports are as follows:
 - Final Project Narrative
 - Who completes it? PI
 - What is it? The final technical report on the work performed. This report should be a summation of what was done and the results of the work.
 - Final Invention Statement
 - Who completes it? The PI will complete the form and it is to be signed off on by TTO.

- What is it? A statement that discloses any intellectual property (IP) that may have been developed.
- Final Financial Report
 - Who completes it? SPA creates the report and will send it to the PI for approval. Once approved by the PI, SPA will forward on a formal copy to the Sponsor.

Retention of Research Data

Per University policy, research data must be retained for at least three (3) years after the final project close out or the date of the last publication, whichever occurs last. Specific types of research data may require longer periods of retention. Additional information is found in the policy statement here: http://ora.ra.cwru.edu/ospa/policies/University_Policy_On_Custody_Of_Research_Data.pdf.

Where do I go to find....?

Case Western Reserve University is a huge place, so it's not always easy to navigate through the various departments to get the information that you need to do your job. This page is here to help. Here you will find the most common questions that come from faculty, staff, and students. If you don't see something that should be here, let us know.

Get access to PADS, Spiderweb, and OSPARS...Jeff Simpkins, jeffrey.simpkins@case.edu, 368-5316

Get access to NIH eCommons....Derek Humphrey, derek.humphrey@case.edu, 368-2009

Get access to PeopleSoft...ERP Training, <https://www.case.edu/projects/erp/learning/train.html>

Remove encumbrances....Richard Cowie, richard.cowie@case.edu, 368-0490

Answers about accounting on my project....SODM Finance and Operations, dentres@case.edu

Signoffs from other schools when outside faculty are included in my proposal....

- Arts & Sciences – Denise Donahey (denise.donahey@case.edu, 368-3865)
- Engineering – Deborah Hamzah (deborah.hamzah@case.edu, 368-5211)
- Medicine – School of Medicine Research Administration (medrespre@case.edu, 368-1158)
- Nursing – Ivy Ko (ivy.ko@case.edu, 368-6428)

Confirm salary information for Key Personnel

- SODM Faculty – Finance and Operations (dentres@case.edu)
- Outside the SODM – Faculty's Department Administrator or Business Manager

Get information about University policies... <http://www.case.edu/bizpolicies/>

Questions?

Have additional questions or want more information? Please contact School of Dental Medicine Finance and Operations at dentres@case.edu.