Research and Sponsored Programs at GSU Overview

The Georgia State University’ Research Services and Administration (URSA) office is the official entity within the university that establishes institutional research and sponsored programs policy, negotiates rate agreements (fringe and indirect cost), and enters agreements. The Office of Sponsored Proposals and Awards (OSPA) is the university’s central office that handles all proposals, contracts, and awards.

The Office of Research and Sponsored Projects (ORSP) is the College of Education and Human Development (CEHD) departmental office located on the third floor in Suite 330 of the building and designed to support CEHDs faculty efforts to acquire and administer external funding for research, instruction, and service. Staff in the Office include two liaisons charged with pre-award grant proposal preparation along with two accountants who provide fiscal oversight. Each of these staff members work in tandem with the OSPA central office staff to assist Principal Investigators (PIs) in submitting and managing their projects throughout the lifecycle of each grant.

The office’s ongoing goals are:

1. To help the College increase its level of sponsored funding.
2. To support educational researchers’ pre-award activities through proposal development and submission.
3. To support educational researchers’ post-award activities, including financial administration and research support.
4. To support educational researchers through the strengthening of internal and external relationships.

The ORSP contacts are as follows:

Melissa Hodge-Penn, Director
mhodge@gsu.edu
404-413-8453

Erin Whitney, Administrative Assistant
ewhitney@gsu.edu
OFFICE: 404-413-8090 FAX: 404-413-8093

Pre-Award Services

Toni Duncan, Grants and Contracts Officer II
tduncan@gsu.edu
404-413-8452

Mi’Yata Johnson, Research Associate II
Mjohnson119@gsu.edu
404-413-8211

Post-Award Services

Tonya Daye, Accountant II
tdaye@gsu.edu
404-413-8296

Letitia Williams, Accountant II
Lthomas1@gsu.edu
404-413-8092
About the ORSP Reference Guide

The ORSP reference guide is an accessible handbook providing information to faculty and staff within the College of Education and Human Development about GSU policies, practices, and processes to apply for and manage external funds for research and other scholarly activities.

*The reference guide serves as a resource only.*

Though the guide is not an exhaustive document, it does emphasize adherence to and compliance with federal, state, sponsor agency, and university mandates. Divided into four sections, (1) Pre-Award, (2) Post-Award, (3) Glossary and (4) Appendices. The pre-award section includes topic areas of consideration for faculty to prepare and submit a sponsored proposal. The post-award section contains sub-topics addressing the responsibility and requirements for managing an awarded project. While the glossary will define commonly used research/sponsored program terminology and the appendices will consist of standard forms, templates, and job aids.

Pre-Award Policies, Processes and Practices:

- Principal Investigator and Project Director Eligibility
- Identifying Grants (Internal and External)
- General Requirements for Proposal Submission
- Financial Disclosure Compliance
- Sponsored Projects Proposal Approval Procedures
- Indirect Cost Split Agreements and Personnel Effort Reporting
- Institutional Review Board (Human Subjects Policy) and Research and Environmental Safety Compliance
- Contract Review and Approval Policy, Subrecipient Commitment and Monitoring on Sponsored Projects

Post-Award Policies, Processes and Practices:

- Award Notification
- Personnel Effort Reporting Policy
- Hiring Staff on Sponsored Funded Awards
- Required Research Education and Training
- Budget Management
- Changes to an Award and Cost Transfer for Sponsored Programs
- Project Close-out and Grant Transfer Policy

Glossary and Acronyms

Appendices:

- Appendix A Routing Approval Form (*will be an online process beginning late 2016*)
- Appendix B Indirect (F&A) Cost Split Agreement
- Appendix C Budget Template
- Appendix D Budget Justification/Narrative Sample
- Appendix E Sample ORSP Timeline
- Appendix F Cayuse 424 Login Job Aid (Creating a Professional Profile)
- Appendix G Significant Financial Interest (Financial Disclosure Job Aid)
- Appendix H a & b Subrecipient Commitment Form and Form 3B: Subrecipient Contacts
PREAWARD
Policies, Processes, and Practices
POLICY

Issued: November 17, 2003

POLICY DETAILS

Eligibility for Principal Investigator/Project Director Status

Faculty holding full---time tenure track and full---time non---tenure track positions and staff holding full---time, non---
temporary positions (“permanent full---time”) are eligible to serve as Principal Investigators/Project Directors on
Sponsored Projects.

An individual who is employed by the University but not on a permanent full time basis (e.g., temporary contract,
adjunct faculty, postdoctoral fellows, faculty holding positions that are less than fulltime) is eligible to serve as a
Principal Investigator/Project Director on Sponsored Projects if one of the following conditions is met:

   a. A permanent full---time faculty or staff member is named as Co---Principal Investigator/Co---Project Director and
      accepts responsibility for ensuring that the Sponsored Project’s requirements are met; or
   b. The Chair or Director of the department through which the work will be conducted accepts responsibility for
      ensuring that the Sponsored Project’s requirements are met at the time the grant proposal is submitted.
2. A student may serve as a Principal Investigator/Project Director, if allowable by the sponsor, provided a permanent full-time faculty or staff member is named as Co-Principal Investigator/Co-Project Director or mentor and accepts responsibility for ensuring that the Sponsored Project’s requirements are met.

Exceptions to this policy can be made and require approval of the appropriate Department Chair, College Dean, and the Vice President for Research & Economic Development.

**RESPONSIBILITIES**

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator / Project Director</td>
<td>Submits any request for an exception to this policy to their Dept. Chair or Unit Head along with justification and any documentation to support their request.</td>
</tr>
<tr>
<td>Dept. Chair/Unit Head</td>
<td>Reviews and approves requests for exceptions to this policy and forwards to College / School Dean.</td>
</tr>
<tr>
<td>College / School Dean</td>
<td>Reviews and approves requests for exceptions to this policy and forwards to VP for Research &amp; Economic Development.</td>
</tr>
<tr>
<td>VP for Research &amp; Economic Development</td>
<td>Provides final approval for any exceptions to this policy.</td>
</tr>
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</table>

**CONTACTS**

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>Email</th>
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<tr>
<td>Policy interpretation and all related issues</td>
<td>Director, Office of Sponsored Proposals and Awards (OSPA)</td>
<td>404-413-3550</td>
<td><a href="mailto:kpackman@gsu.edu">kpackman@gsu.edu</a></td>
</tr>
</tbody>
</table>
Internal Grants Provided by GSU

The Director of Research Development oversees the internal grants program from the University Research Services & Administration (URSA) offices. Questions may be directed to this person or their assistant. Contact information can be found at: http://ursa.research.gsu.edu/ursa/funding/funding-opportunities/internal-grant-program/

**Research Initiation Grant (RIG)**
Promotes the scholarly, research activity of the faculty to foster specific work that will lead to external grant applications. This award specifically aims to promote new scholarly, research initiatives from early career through more senior faculty scholars. Early career faculty can request a mentored option with this grant. One campus-wide competition is held each year.

**Scholarly Support Grant**
Supports the scholarly and artistic activity of the faculty that will result in a significant and prestigious product or outcome that is not an external grant application (e.g., major publication, prestigious fellowship, artistic product exhibition or production, major invention, etc.). One campus-wide competition is held each year.

**Conference Grant**
Provides a small amount of matching grant funds designed to aid in the organization and promotion of scholarly and research conferences hosted by Georgia State University faculty. Conferences may be regional, national, or international in nature. The funded activities must constitute a significant official activity of the conference and be held on the campus of Georgia State University. Applications may be submitted at any time during the year.

**Travel Grant**
Supports a limited numbers of trips by faculty to visit a sponsoring agency, foundation or other funding source for the specific purpose of facilitating the acquisition of extramural funds for a new project. This program does not support travel to professional meetings or for purposes of conducting research or developing collaborations. Applications may be submitted at any time during the year.

**CDC-GSU Seed Grant for research in the social and behavioral sciences**
Provides seed funding for research projects in the social and behavioral sciences that are based on collaborations between the Centers for Disease Control and Prevention (CDC) and Georgia State University (GSU). One campus-wide competition is held every other year.

**Dissertation Grant**
Supports the scholarly dissertation research of doctoral level graduate students at Georgia State University. The grant program is designed to help full-time (at least 9 hours/semester) doctoral graduate students meet the cost associated with their dissertation work. One campus-wide competition is held each year.

### External Grants Search Tools

**COS PIVOT**
PIVOT is one of the most comprehensive databases of funding opportunities from government and private sources covering most disciplines. PIVOT is available to GSU faculty, research staff, postdocs, and graduate students. Detailed information for PIVOT is at http://ursa.research.gsu.edu/ursa/funding/funding-opportunities/funding-databases/. Individuals can create an account to search opportunities at https://pivot.cos.com/register.
Completing Application Forms
When developing a proposal, PIs assisted by departmental or college staff, should complete any specific forms required by the funding agency, the technical proposal or scope of work, budget and budget justification. The PI is responsible for obtaining the correct forms for their application and for completing them correctly.

Budget Preparation
When preparing the budget for your proposal, use the Budget Excel Spreadsheet provided by OSPA to assist you in accurately developing your budget. This spreadsheet includes formulas that will automatically total and calculate many items in your budget in a format that can be submitted with your Proposal Approval Form.

PIs need to ensure that they request enough funds to accomplish the scope of the work described by the sponsored project and that they comply with the rules and regulations involving sponsored projects’ expenditures. Budgets are typically broken down into budget periods within a project period (term of entire project). The budget period is typically set by the agency, usually in one-year increments, but not always. The budget period of a project usually does not coincide with Georgia State’s fiscal year (July 1 to June 30). The budget must always include a listing of all the direct costs and indirect costs associated with the project unless using a modular type budget. Departmental and college staff can advise faculty members as they are preparing their budget and budget justification, and can help identify costs that may be included as cost share.

When a proposal is submitted through OSP, the budget will be reviewed to ensure that all potential costs have been identified, that fringe benefit and indirect (F&A) cost rates are used and calculated correctly, and that it conforms to solicitation requirements and federal, state, and university policies and procedures.
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<thead>
<tr>
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<td>U.S. Congress</td>
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<tr>
<td>Georgia Senate</td>
<td>36</td>
</tr>
<tr>
<td>Georgia House</td>
<td>56</td>
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<td><strong>NAICS</strong></td>
<td>611310</td>
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<tr>
<td><strong>NSF Awardee Organization Code</strong></td>
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<tr>
<td><strong>Standard Industrial Classification Code</strong></td>
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**CERTIFICATIONS & ASSURANCES**

**Animal Welfare**
- Assurance Number: A3914-01
- Approved 1/31/12

**Cost Accounting Standards Board**
- Disclosure Statement Filing Date: 3/7/2007
- Darryl W. Mayes
  - DHHS
  - Cohen Building, Room 1607
  - 330 Independence Avenue, SW
  - Washington, DC 20201
  - P:202-401-2808 F:202-619-3379

**DHHS Assurances Filing Dates**
- All non-discrimination: 4/28/2005

**E-Verify**
- Georgia State University
- Company ID Number: 69735
- EIN: 586002050
- DUNS: 73425951
- Date: November 2007

**Human Subjects**
- Federal Wide Assurance Number: FWA00000129

**IRS Exempt Status**
- GSURF is a tax exempt organization under Internal Revenue Code section 501(c)(3), and is classified as a publically supported organization, not a private foundation, as described in section 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

**RATES**

**Facilities and Administrative Rates**
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<thead>
<tr>
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<tbody>
<tr>
<td><strong>On-Campus</strong></td>
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<td></td>
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<tr>
<td>Research</td>
<td>50.50%</td>
<td>51.50%</td>
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<tr>
<td>Instruction</td>
<td>53%</td>
<td>53%</td>
</tr>
<tr>
<td>Public Service</td>
<td>35%</td>
<td>35%</td>
</tr>
<tr>
<td><strong>Off-Campus, all types, all FYs</strong></td>
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<td>26%</td>
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<tr>
<td><strong>Cognizant Official</strong></td>
<td>Darryl Mayes</td>
<td></td>
</tr>
<tr>
<td><strong>Agency</strong></td>
<td>DHHS</td>
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</tr>
<tr>
<td><strong>Phone</strong></td>
<td>301-492-4855</td>
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<tr>
<td><strong>Agreement Date</strong></td>
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**Fringe Benefits: Current Year**

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<tr>
<td>Full-Time Faculty and Staff</td>
<td>31.50%</td>
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<tr>
<td>Part-Time Faculty and Staff</td>
<td>1.10%</td>
</tr>
<tr>
<td>Graduate Assistants</td>
<td>1.90%</td>
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**Allowable and Unallowable Costs**

The majority of awards received by Georgia State require compliance with the cost principles addressed in the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” 2 CFR Part 200, and in Georgia State’s Direct Cost Charging Policy.

Allowable costs can be specifically identified as necessary for and that represent a direct benefit to the project (i.e., salaries, equipment, travel, participant stipends, supplies, etc.). Unallowable costs (e.g., alcoholic beverages, entertainment, etc.) are not allowed to be charged to a contract or grant because of the nature of the costs. Other unallowable costs are not allocated to sponsored projects as either a direct cost or as indirect costs because they are treated as part of the “Other Institutional Activities” base for determining F&A/Indirect cost rates or are included in an administrative cost pool (e.g. administrative and clerical salaries, local telephone charges and installation, general office supplies, entertainment costs).

**Budget Justification**

The justification is a narrative that explains the amounts requested for each line in the budget. The budget justification should adhere to the sponsor’s allowed cost requirements and number of pages and specifically describe how each item will support the achievement of proposed objectives. The justification narrative should highlight any changes from year one or clearly state that substantive budget changes are not expected during the project period. The budget justification must be concise.

**Include the following in the Budget Justification narrative:**

- **Personnel Costs**: Personnel costs should be explained by listing each staff member who will be supported from funds, name (if possible), position title, percentage of full-time equivalency, and annual salary.

- **Fringe Benefits**: Rates for benefits are updated periodically. URSA maintains standard rates for proposal development. The fringe benefits should be directly proportional to that portion of personnel costs that are allocated for the project.

- **Equipment**: Equipment according to Uniformed Guidance means “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.

- **Travel**: All travel must comply with university policy. While cost is estimated and may change, the travel cost should be reasonable and provide as much detail as possible to who, what, where, when, and why.
**Equipment:** List equipment costs and provide justification for the need of the equipment to carry out the program’s goals. Extensive justification and a detailed status of current equipment must be provided when requesting funds for the purchase of computers and furniture items that meet the definition of equipment (a unit cost of $5,000 or more and a useful life of one or more years).

**Supplies:** List the items that the project will use. In this category, separate office supplies from educational purchases. Office supplies could include paper, pencils, and the like; etc., and educational supplies may be pamphlets and educational videotapes. Remember, they must be listed separately.

**Participant Support:** This budget category refers to the costs of stipends, transportation, per diem, and any other costs associated with participants or trainees. These costs do not carry overhead and cannot be re-budgeted without sponsor approval.

**Other Direct Cost:** Other Direct Costs include the following categories; materials and supplies, sub-awards/sub-contracts, publication charges, graduate student tuition remission, consultants, and human subject fees.

**Personnel salaries**
This includes Georgia State personnel only, their roles on the project, titles, the percentage of effort/time each will devote to the project, the rate of pay, the amount requested from the sponsor to support each person per year (or for the entire project period) and the amount of salary cost shared (if required). Note that administrative and clerical salaries are generally not charged to sponsored projects. However, such charges may be appropriate for some large, complex programs. Please consult OSPA if you are not sure about a particular salaried position.

For salary calculations, use the Salary, Effort, Person Month Conversion Chart to assist you in calculating the following:

- Georgia State faculty and staff base salary – Faculty and staff salaries typically are based on a percentage of their total annual effort. Faculty are typically compensated based on a nine-month academic year appointment, although some faculty are compensated based on a 12-month calendar year appointment. Even if a faculty member decides to teach summer school, that does not change their appt. from a nine- to 12-month appointment. Check with your department to determine the correct appointment year for figuring your salary. An appropriate percentage of the academic year or calendar year salary should be specified in the budget. If summer salary is to be requested, see below.

- Daily/hourly rates – Some proposal budgets may require that faculty or staff time be reported on an hourly, daily or weekly basis. The number of hours worked will depend upon whether the person listed in the budget is on a nine-month or 12-month appointment. The hourly rate is computed as follows:

  1. Academic Year (nine-month faculty): 9 month salary ÷ 1560 hours = hourly rate
  2. Calendar Year (12-month employees): 12-month salary ÷ 2080 hours = hourly rate
  3. The daily rate would merely take the appropriate hourly rate and multiply it by eight hours. To calculate the weekly rate, multiply the hourly rate by 40 hours.

- Nine-month faculty summer salary – For summer salary, a maximum of three months of summer effort and salary (calculated up to 33.33% x 9 month base salary for the current fiscal year) may be requested when this is acceptable to the sponsor. This summer salary must be identified as such in the budget.

**Merit raises**
Sponsored activities may not result in any employees receiving compensation at a rate in excess of their authorized institutional salary. However, for multi-year projects, the budget should take into consideration any possible salary increases (typically a three-six percent yearly increase). In no case can funds be requested or used to augment salaries of any faculty or staff beyond university-approved rates.

**Faculty extra salary compensation**
Occasionally, there will be times when a faculty member may request and receive additional compensation beyond the base salary. This is an allowable direct cost only if the funding agency specifically allows extra compensation, which is rare. Extra compensation must be labeled as such in the budget submitted to and approved by the funding agency. Please note that federal funding agencies and some state agencies do not allow extra compensation during the academic year.
When a proposal requesting extra compensation has been submitted to OSPA, it must include a letter of approval or guidelines from the sponsoring agency specifying that this is allowed. Also, a letter, signed by the person(s) receiving extra compensation, their department chair(s) and their dean, must be attached to the proposal stating that all four of the following conditions of the Board of Regents Policy on Faculty Compensation, (section 8.3.12) for extra compensation will be fulfilled.

- The work is carried out in addition to a full effort load.
- No qualified person is available to carry the additional workload as part of his/her normal duties.
- The work produces sufficient income to be self-supporting.
- The additional duties must not be so heavy as to interfere with the performance of regular duties.

If extra compensation is not included in the original proposal, extra compensation cannot be paid without seeking agency approval, especially in federal and federal flow through projects. The most appropriate way to request extra compensation as an allowable cost on a sponsored project is to specify this cost in the proposal (subject to the criteria above) in the personnel area, but NOT as a consultant cost. This cost includes associated fringe benefit of 29.9% (current full time employee fringe benefit rate subject to change).

In order for extra compensation to be approved, it must be included in the proposal and the awarded budget or approved by the awarding agency in writing after the receipt of the award and a letter from the dean’s office must ensure that all four conditions of the BOR Policy above are met. These requests are approved only in cases where the above requirements are met. Please note that federal funding agencies and some state agencies do not allow extra compensation during the academic year.

Even if extra compensation has been approved as an allowable cost, certain federal criteria must be followed in that the “consulting” must be across departmental lines or the work involved is at a separate or remote location. In addition, extra compensation may not be paid from state funds nor can a university employee get extra compensation as a consultant on a sponsored project awarded to Georgia State.

Graduate research assistants and graduate fellowships
A graduate research assistant (GRA) is an internal Georgia State designation and may be assigned research duties each semester or on a monthly basis, whereas graduate fellowships are awards by external sponsoring agencies. For both of these, Georgia State has specific policies on pay or stipend rates and on tuition waivers. Also, graduate student pay/stipends should never include fringe benefits. See the Georgia State Graduate Assistant Policies and Procedures and the Graduate Fellowship Policy and Procedures for other details.

Hiring on sponsored projects
It is best to decide on any new position(s) with salary(ies) you will need for the project during the proposal development phase and include both in the itemized budget proposal. We recommend that you use the Job Titles and Pay Grades already approved by Georgia State University’s Office of Human Resources. Doing so can save months of time in hiring new personnel on a sponsored project. Once you are prepared to post a position for hire on your sponsored project, please follow the detailed instructions for Hiring on Sponsored Projects.

Letters of Intent
A sponsor may require a letter of intent prior to submitting a proposal to a program. The program guidelines will detail how the letter should be submitted. If a letter needs to be submitted from the institution, it must be routed like a proposal using the proposal routing process. If the letter can be submitted directly to the sponsor by the PI/PD, it does not need to go through this process.

Compliance approvals
PIs are responsible for submitting all necessary compliance protocols (IACUC, IRB, Conflict of Interest, etc.) in a timely manner. All Conflict of Interest compliance requirements (e.g. training, disclosures) must be completed prior to submission of any new proposals. Other compliance assurances may be listed as “pending” on proposals that are submitted, but must be finalized and approved before any research can begin on a sponsored award. All information about developing and submitting compliance protocols (e.g IRB, IACUC, Biosafety) can be found on the Compliance and Safety webpages.
**Foreign or industry sponsors (teaming agreements)**

Unique requirements and/or risks may exist with proposals to foreign or industry sponsors or for proposals that require a teaming agreement prior to submission. A teaming agreement refers to a legally binding document outlining the specifics of a partnership between Georgia State and outside entities for the purpose of conducting research on a sponsored project. The agreement includes such things as division of labor and responsibility in the preparation of the proposal and carrying out of the labor outlined in the proposal, and outlines the marking of proprietary information resulting from the project if funded. When seeking funding from foreign or industrial sponsors or before entering into a teaming agreement with an outside entity for a proposal, the applicant must contact OSPA to receive appropriate administrative, business, and/or legal counsel and guidance in preparing the proposal.

**Sponsored projects vs. gifts**

Sponsored projects are externally-funded, usually for research or scholarly activities that have a defined scope of work or set of objectives which provides a basis for sponsor expectations. In other words, they have restrictions and the sponsor usually requires some deliverable at the end. The two most common sponsored project funding mechanisms are grants and contracts. A contract is a legally binding document in which the parties make promises to deliver a product or service in exchange for consideration (usually money). A grant is used when one party grants funds to another party to do something, in reasonable hopes that the task can be accomplished. If the task is not accomplished there are most likely no legal ramifications (assuming you have broken no other laws) as would be the case in a contract.

All sponsored projects, whether grants or contracts, are administered through URSA with Georgia State University Research Foundation (GSURF) serving as the award recipient. Fellowships are also processed through URSA, though an individual may sometimes be listed as the award recipient.

Gifts are externally funded and, although they may be designated for something specific, they typically do not require that a defined scope of work be done or specific objectives be met. Gifts are administered through the Office of Development with the Georgia State University Foundation as the award recipient.

Inevitably, there will be situations when the classification of a sponsored project or gift will be unclear. When such situations arise, contact the Office of Sponsored Proposals and Awards (OSPA) or an Office of Development representative for clarification.
Compliance with GSU Policy on Financial Disclosure in Sponsored Projects

I. General Overview of Investigator Requirements

1. Training:
   a. All GSU Investigators must complete training on financial conflicts of interest in research through the CITI module every four years. Training must be completed as follows:
      i. Every four years;
      ii. Prior to the release of funds on sponsored projects;
      iii. At the time of any policy changes; and
      iv. After certain instances of non-compliance.
   b. For PHS-funded projects, each non-GSU Investigator must either complete the GSU CITI training or certify that the Investigator has completed PHS-compliant training at his or her own institution prior to engaging in activities pursuant to the Sponsored Project. See instructions specific to non-GSU Investigators below.
   c. The COI Officer oversees content of the training. The URSA Training Specialist tracks the individuals who have completed the training, sends reminders at the time of retraining, and keeps a record on the URSA shared drive (the “Financial Disclosures and Training Record”).

2. Disclosures
   a. Annually: All GSU Investigators complete the Disclosure of Significant Financial Interest Form at the first instance of training, and annually in September thereafter.
   b. Each Proposal Submission: All GSU Investigators complete the Disclosure of Significant Financial Interest Form for each proposal submission. For PHS-funded projects, non-GSU Investigators whose home institutions do not have a PHS-compliant Conflict of Interest program must submit a Disclosure of Significant Financial Interest Form to sfidisclosure@gsu.edu for each proposal submission. See instructions specific to Principal Investigators/Project Directors (“PI/PD”) and non-GSU Investigators below.
   c. Changes: All Investigators must submit an updated Disclosure of Significant Financial Interest Form to sfidisclosure@gsu.edu within thirty (30) days of discovery of a previously undisclosed or newly acquired Significant Financial Interest.
   d. Please note that Disclosure of Significant Financial Interest Forms are to be emailed from the individual Investigator’s email address. Others, including the PI/PD, may not submit another Investigator’s Disclosure of Significant Financial Interest Form.
   e. The URSA Research Integrity Clerk (URSA Clerk) tracks all Disclosure of Significant Financial Interest Forms submitted to sfidisclosure@gsu.edu and keeps an updated list within the Financial Disclosures and Training Record mentioned above. Note: Only the URSA Clerk and the URSA Training Specialist may enter data on the Financial Disclosures and Training Record. The Financial Disclosures and Training Record may be viewed by all URSA.

II. Detailed Procedures at the Time of Proposal Preparation

A. Procedures for Principal Investigators/Project Directors at the time of Proposal Preparation

1. During proposal development, but prior to the submission of the proposal to OSP, the PI/PD must complete a Disclosure of Significant Financial Interest Form and email the form to sfidisclosure@gsu.edu from the PI/PD’s own email account.

2. The PI/PD lists all Investigators (including non-GSU Investigators) involved with the project on the Proposal Routing Form and certifies on the Proposal Routing Form that all Investigators listed on the proposal have submitted a Disclosure of Significant Financial Interest Form for the proposal.

3. For PHS-funded projects:
   a. If the PI/PD includes Sub-recipient Investigators in the proposal, the PI/PD checks the Sub-recipient Commitment Form to determine whether or not the Sub-recipient Investigator’s home institution has a PHS-compliant conflict of interest program.
i. If the Sub-recipient has a PHS-compliant conflict of interest program, the Sub-recipient Investigator(s) do NOT have to submit a Disclosure of Significant Financial Interest Form to GSU.

ii. If the Sub-recipient does NOT have a PHS-compliant conflict of interest program, the PI/PD must ensure that the Sub-recipient Investigator(s) submit a Disclosure of Significant Financial Interest Form to sfidisclosure@gsu.edu.

b. If the PI/PD includes Consultant Investigators in the proposal, the PI/PD is responsible for determining whether or not the Consultant is considered an “Investigator” as defined by the Policy. If the Consultant is considered an Investigator, the PI/PD is responsible for verifying whether or not the Consultant Investigator’s home institution has a PHS-compliant conflict of interest program.

i. If the Consultant’s institution has a PHS-compliant conflict of interest program, the Consultant Investigator(s) do NOT have to submit a Disclosure of Significant Financial Interest Form to GSU.

ii. If the Consultant’s institution does NOT have a PHS-compliant conflict of interest program, the PI/PD must ensure that the Consultant Investigator(s) submit a Disclosure of Significant Financial Interest Form to sfidisclosure@gsu.edu.

4. Note: When a PI/PD prepares a Proposal Routing Form for an amendment to an existing award or for a request for supplemental funding, the PI/PD must only list on the Proposal Routing Form the Investigators (including non-GSU Investigators) added to the project through the amendment-supplemental funding. The PI/PD then follows step 3 above only as to such added Investigators. If the amendment or request for supplemental funding does not involve adding personnel (e.g. the funds will be used for equipment) the PI/PD does not have to complete the above steps.

B. Department/College Responsibilities

1. Each Department and/or College/Dean is responsible for verifying that all Investigators listed on the Proposal Routing Form have completed a Disclosure of Significant Financial Interest Form prior to submitting the proposal to OSP.

2. All proposals must be received by OSP five (5) business days prior to the proposal deadline.

C. Procedures for all other GSU Investigators at the time of Proposal Preparation

During proposal development, but prior to the submission of the proposal to OSP, each GSU Investigator involved in the project must complete a Disclosure of Significant Financial Interest Form and email the form to sfidisclosure@gsu.edu from the Investigator’s own email account. It is highly recommended that the Investigator copy both the PI/PD and the department’s research administrator when emailing the Disclosure Form to sfidisclosure@gsu.edu.

D. PHS-Funded Projects: COI Procedures for non-GSU Investigators at the time of Proposal Preparation

1. Sub-recipients:
   a. All proposed Sub-recipient institutions must complete the Sub-recipient Commitment Form. Section 7 of the Sub-Recipient Commitment Form indicates whether or not the Sub-recipient institution has in place a PHS-compliant conflict of interest policy.
      i. If the Sub-recipient institution has a PHS-compliant conflict of interest policy, the Sub-recipient Investigator must comply with his or her institution’s disclosure process; such Investigators DO NOT have to submit a Disclosure Form to sfidisclosure@gsu.edu.
      ii. If the Sub-recipient institution does NOT have a PHS-compliant conflict of interest program, the Sub-recipient Investigators must submit a Disclosure of Significant Financial Interest Form to sfidisclosure@gsu.edu prior to the submission of the proposal to OSP.

2. Consultant Investigators:
a. If the Consultant’s institution has a PHS-compliant conflict of interest program, the Consultant Investigator(s) do NOT have to submit a Disclosure of Significant Financial Interest Form to GSU.

b. If the Consultant’s institution does NOT have a PHS-compliant conflict of interest program, the Consultant Investigator(s) must submit a Disclosure of Significant Financial Interest Form to sfidisclosure@gsu.edu prior to the submission of the proposal to OSP.

E. OSP Procedures after Receipt of Proposal

1. When a proposal is received by OSP, OSP verifies that all Investigators listed on the Proposal Routing Form have submitted a Disclosure of Significant Financial Interest Form by checking the Financial Disclosures and Training Record.

2. If an Investigator subject to the GSU Policy has not completed a Disclosure of Significant Financial Interest Form, OSP sends the PI/PD and Dean’s office (with a copy to sfidisclosure@gsul.edu) an email indicating that the disclosures must be completed.

a. For PHS proposals and proposals with sponsors who require compliance with the PHS regulations, OSP will notify the PI/PD and Dean’s office that the proposal will not be submitted until the Disclosure of Significant Financial Interest Form(s) have been completed by each Investigator and received at the sfidisclosure@gsu.edu email. OSP will not submit the proposal to the sponsor until the URSA Clerk receives the required Financial Disclosure Form(s). NO EXCEPTIONS.

b. For non-PHS proposals, if the deadline for submission will occur prior to receipt of Disclosure of Significant Financial Interest Form(s), the PI/PD requests permission from the VP for Research and Economic Development to allow OSP to submit the proposal without the required Disclosure of Significant Financial Interest Form(s). The Time Extension for Required Submission of Disclosure of Significant Financial Interest Form is required to be completed, approved by the Vice President for Research and Economic Development and received by OSP a minimum of one (1) business day prior to the proposal submission date. If a proposal is submitted without the Disclosure of Significant Financial Interest Form(s), and the project funds are awarded, funds shall not be released until all Disclosure of Significant Financial Interest Forms are received according to this procedure.

III. URSA Procedures After Notice of Award and Prior to Release of Funds

For all sponsored projects, OSP may not release funds on sponsored projects until the procedures below have been completed.

A. When OSP receives a notice of award, OSP checks the Financial Disclosures and Training Record to determine:

1. If an Investigator on the project has disclosed a Significant Financial Interest (SFI); and
2. If all Investigators have completed CITI Conflict of Interest Training. If an Investigator has not completed the training, OSP will notify the PI/PD that funds will not be released until all Investigators have completed the training.

B. For each Investigator who has disclosed a SFI (“Yes” answer to, “Do you or a member of your Immediate Family have a Significant Financial Interest?”), OSP notifies the COI Officer of the name of such Investigator(s) and provides the COI Officer with a copy of the research proposal.

C. The COI Officer obtains from the URSA Clerk the Investigator’s Disclosure of Significant Financial Interest Form.

D. The COI Officer reviews the Disclosure of Significant Financial Interest Form and project proposal to determine if there is a Financial Conflict of Interest (FCOI). The COI Officer may contact the Investigator to request additional information. The COI Officer may consult with the Conflicts of Interest Committee regarding the disclosure and FCOI determination.

E. If the COI Officer determines:
1. That the SFI does not create a FCOI, the COI Officer notifies OSP, and the project funds may be released.
2. That the SFI does create a FCOI, the COI Officer develops a Management Plan according to the Policy. The Conflict of Interest Committee reviews and approves the Management Plan.
   a. **When a Management Plan is necessary and the project involves human subjects,** the COI Officer provides the Management Plan to the Institutional Review Board (IRB) for review and approval prior to implementation of the Management Plan. The IRB reviews the Management Plan as follows:
      i. The IRB Chair or Vice Chair must approve the Management Plan prior to implementation.
      ii. If the IRB Chair or Vice Chair does not believe the Management Plan is sufficient to protect the rights, welfare and safety of the human research participants, the item will be referred to the full IRB for review.
      iii. If the full IRB does not believe the Management Plan is sufficient to protect the rights, welfare and safety of the participants, the IRB will make recommendations to the Conflicts of Interest Committee for modification of the Management Plan.
      iv. The Conflicts of Interest Committee may modify the Management Plan and resubmit the Management Plan to the IRB for review.
      v. The process repeats until the IRB approves the Management Plan or disapproves the research project.
      vi. The research project may not commence until the Management Plan is implemented. For ongoing projects, the IRB will determine an intermediate course of action until the Management Plan is implemented.
   b. The COI Officer provides the Investigator with the approved Management Plan. The Investigator must sign and agree to the Management Plan.
   c. The COI Officer notifies OSP and IRB that the Management Plan has been implemented. OSP provides the sponsor with a COI Report where required by and in accordance with the Policy. After such point the project funds may be released.

Please Note: The COI Officer should be notified as soon as OSP receives a notice of award as this may be a lengthy process.

**IV. URSA Procedures After Notice of Award and Prior to Release of Funds to a Sub-Recipient**

For Projects Not Subject to the PHS regulations:

1. OSP shall ensure that the agreement with the Sub-recipient includes a certification by the Sub-recipient that either (a) no conflict of interest exists or (b) that the details of the management of any conflicts of interest will be disclosed to GSU at the time of the execution of the agreement between GSU and Sub-recipient. Such disclosure should be forwarded to the COI Officer.

For Projects Subject to the PHS regulations:

1. If the Sub-recipient certified on the Sub-Recipient Commitment Form that the Sub-recipient has a PHS-compliant conflict of interest program, OSP shall ensure that the agreement with the Sub-recipient includes:
   a. a certification by the Sub-Recipient that its policy complies with all applicable laws, regulations and rules (including, but not limited to, 42 CFR Part 50 and 45 CFR Part 94); and
   b. time periods for the Sub-recipient to report all identified Research Financial Conflicts of Interest to GSU; such time periods shall be sufficient to enable GSU to provide timely COI Reports, as necessary, to the PHS agency sponsor.
2. If the Sub-recipient certified on the Sub-Recipient Commitment Form that the Sub-recipient Investigator must follow GSU’s Policy, OSP must follow the same steps set forth in Section III above.

**Procedures During an Ongoing Funded Project**

1. For Investigators with a Management Plan in place:
a. At the time of the projects’ annual progress report, the Investigator submits both an updated Financial Disclosure Form and a status report detailing the Investigator’s compliance with the Management Plan. Both are submitted to sfidisclosure@gsu.edu.
   i. OSP submits appropriate FCOI annual reports to the sponsoring agency.

b. If a new or previously undisclosed SFI is identified on a Disclosure of Significant Financial Interest Form for an ongoing project, the URSA clerk notifies the COI Officer and the COI Officer reviews according to the Policy. If the SFI is determined to be a FCOI, the relevant steps above are followed. For funded projects with sponsors who require compliance with the PHS regulations, the COI Officer provides OSP with the appropriate materials to update the sponsor in accordance with the Policy.

c. Funds for the upcoming year are not released until these steps are completed.

2. For Investigators without a Management Plan in place:
   a. The Investigator submits an updated Financial Disclosure Form for the project to sfidisclosure@gsu.edu at the time of the projects’ annual progress report.
   b. If a new or previously undisclosed SFI is identified on a Disclosure of Significant Financial Interest Form for an ongoing project, the URSA clerk notifies the COI Officer and the COI Officer reviews according to the Policy. If the SFI is determined to be a FCOI, the relevant steps above are followed. For funded projects and projects with sponsors who require compliance with the FCOI report, the COI Officer provides OSP with the appropriate materials to update the sponsor in accordance with the Policy.
   c. Funds for the upcoming year are not released until these steps are completed.

Additional Responsibilities of the COI Officer

1. For PHS-funded projects and projects with sponsors who require compliance with the PHS regulations, if a FCOI is not identified timely or overlooked, or the Investigator fails to comply with a management plan, the COI Officer, within 120 days of determination of discovery of the FCOI or noncompliance, completes a retrospective review of the Investigator’s activities and the project to determine whether PHS funded research was biased in the design, conduct or reporting of such research. The COI Officer shall document according to the Policy. If bias is found, the COI Officer will submit a Mitigation Report to OSP, which shall be provided to the sponsor.

2. The COI Officer is responsible for monitoring the Management Plans.
Conflict of Interest FAQs

What Sponsored Travel must be reported?
All investigators must report the occurrence of any reimbursed or sponsored travel paid on behalf of the investigator that is related to their institutional responsibilities, regardless of the value. The monetary value does not need to be reported, however the purpose of the trip, sponsor, destination and duration of the trip must be disclosed. This may be disclosed prospectively for the year. For example: “Purpose: Board of Trustees meeting—Sponsor: American Heart Association—Destination: Texas—Duration: 4 trips in 2012 for 2 days each.” Travel sponsored or reimbursed by institutions of higher education, academic medical centers and research institutions affiliated with academic institutions does not need to be disclosed. Note: Travel reimbursed or sponsored by other non-profit organizations must be reported.

Does sponsored travel funded through foreign governments have to be reported?
Yes. United States government funded travel, including funding from state and local governments, does not have to be disclosed, but if foreign governments are providing the funding, it needs to be disclosed. Travel supported by institutions of higher education, academic medical centers and research institutions affiliated with academic institutions within the United States does not need to be disclosed.

Will OSP submit a proposal if the disclosure of significant financial interest form has not been completed?
A proposal for funding from a PHS agency will NOT be submitted until disclosures have been received from each investigator. For non-PHS projects, a proposal will only be submitted prior to the receipt of all disclosure forms with permission from the Vice President for Research and Economic Development. The individual departments and colleges/deans should ensure that the disclosure forms are completed before the proposal submission reaches OSPA.

Can someone e-mail the form on the investigator’s behalf?
No, the form must be from the individual’s email who is submitting the disclosure.

What about any updates or changes to information?
Those changes must come from the investigator directly and should be made within 30 days of the change.

How are research administrators tracking changes?
URSA will track disclosures and training centrally; however, at this time individual administrators do not have access to the URSA files. Investigators are strongly encouraged to copy any relevant administrators and the PI when emailing the completed disclosure form.

If no information has changed from an Investigator’s last submitted disclosure form, does the Investigator have to complete a new disclosure form to submit a proposal? What proposal information do they need to include?
In addition to providing an annual disclosure, Investigators must submit a Disclosure of Significant Financial Interest Form to sfidisclosure@gsu.edu for each proposal submission. Investigators are advised to save a copy of their most recent Disclosure of Significant Financial Interest Form and update the form as their outside financial interests change. Doing so will ensure that when the Investigator needs to submit a proposal, he or she will only have to update the form with the proposal---specific information.

What happens if an Investigator fails to submit an updated disclosure form within thirty days of a change (i.e. acquiring a new significant financial interest, discovering a previously undisclosed significant financial interest)?
Changes should be reported as soon as discovered (within 30 days). If changes are not reported within thirty days, GSU may be required to conduct a retrospective review depending on the funding agency (e.g. PHS agencies). If the review determines the research was biased by the failure to timely disclose, GSU may be required to notify the funding agency and provide a mitigation report. Additional action may be taken by the University and the funding agency.

**How often is the spreadsheet showing completed disclosures and training up dated by URSA?**
The spreadsheet will be updated daily during regular business operations.

**How is the PI going to be held accountable?**
Possible sanctions for violation of the Policy by an investigator include administrative intervention, withholding funding or preclusion from participation in government funded programs, or termination of employment.

**Will resubmissions, non-‐competing continuation require the new forms?**
The revised Policy applies to each grant or cooperative agreement with an issue date of the Notice of Award that is after July 24, 2012. For Notice of Awards Dated after July 24, 2012, the new forms will be required and all investigators on the project will need to complete a Disclosure of Significant Financial Interest Form Annually and prior to each sponsored proposal submission, and complete the CITI Conflict of Interest training prior to beginning a project. If the Notice of Award Date is prior to July 24, 2012, new forms are not required.
POLICY

Issued: January 1, 2001

Revised:

All sponsored projects must be processed through the Office of Sponsored Proposals and Awards (OSPA). A sponsored project is any activity funded by an external agency to accomplish a defined scope of work or set of objectives. Every department on campus is assigned an OSPA representative who can help with aspects of proposal preparation that the department or College cannot manage (refer to contacts’ section below).

PROCEDURES

All proposals or items related to proposals should be routed through OSPA after obtaining appropriate signatures using the Proposal Approval form.

RESPONSIBILITIES

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator/Project Director (PI/PD)</td>
<td>Completes Proposal Routing form and certifies by their own signature the understanding of all information identified on the form; Initiates proposal routing in a timely manner so that the proposal arrives in OSPA at least 5 business days prior to the sponsor’s deadline for submission; Addresses all problems with the proposal that are identified by OSPA’s review and returns the corrected proposal to OSPA prior to the sponsor’s submission deadline.</td>
</tr>
<tr>
<td>Dept. Chair or Unit Head</td>
<td>Reviews the Proposal Routing form for completeness and accuracy and either approves and forwards the document to the Dean’s office or returns to the PI/PD for issue resolution.</td>
</tr>
<tr>
<td>Dean of College / School</td>
<td>Reviews the Proposal Routing form for completeness and accuracy and either approves and forwards the document to OSPA or returns to the department for issue resolution.</td>
</tr>
<tr>
<td>Office of Sponsored Proposals and Awards (OSPA)</td>
<td>Reviews all proposals for sponsored awards for completeness and verifies that all approvals have been obtained or applied for; Notifies PI or proposal contact of any issues with a proposal that need to be corrected prior to submitting the proposal to the sponsor; Submits reviewed and approved proposal on behalf of the PI and the university.</td>
</tr>
<tr>
<td>VP for Research and Economic Development</td>
<td>Provides institutional oversight for all research policies and activities at the university.</td>
</tr>
</tbody>
</table>
CONTACTS

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<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy interpretation and procedural questions</td>
<td>Office of Sponsored Proposals and Awards (OSPA)</td>
<td>404-413-3502</td>
<td>Click here for list with your OSPA contact</td>
</tr>
</tbody>
</table>

RESOURCES

Proposal Approval form can be found in the File Finder on the University Research Services & Administration (URSA) website.

University Research Services and Administration – URSA
FA Split Agreement

At times an agreement is developed between investigators and their administrators to split indirect costs on a proposal or an award across units. To capture this, the Indirect Cost (F&A) Split Agreement form may be completed at the time of proposal routing and submission or at time of award.

Personnel Effort Reporting

Personnel Effort Reporting policies and procedures ensure that Georgia State University complies with all applicable federal laws and regulations. They ensure that the effort expended on sponsored projects is appropriately documented and justifies the salaries charged to those projects. They also ensure Georgia State University can track faculty effort expended on research activities. Financial penalties and expenditure disallowances can occur if employees do not comply with this policy. All individuals involved in the effort certification process are expected to abide by the provisions of the Personnel Effort Reporting Policy and Procedures.

Georgia State uses a web-based Effort Reporting System (ERS) that requires PIs and other key personnel to certify their effort on sponsored programs.

See Personnel Effort Reporting Policy on page 41 of this guidebook.
POLICY

Issued: December 11, 2003

Revised:

Contacts for questions about this policy, click here

All research at Georgia State University (GSU) that involves human subjects must be reviewed and approved in accordance with Federal law and GSU’s policy. GSU’s Institutional Review Board (IRB) is charged with overseeing compliance with these Federal regulations.

The goal of these regulations is to ensure the safety, respect, and dignity of human subjects who volunteer to participate in scientific research, and provide public accountability for the trust that the public places in institutions conducting such research.

PROCEDURES

Issued: December 11, 2003

Revised: April 12, 2012

Education and Training Requirements

All researchers, staff, students, and others who interact with human subjects in the performance of research and assisting in research must complete required online educational program on the Collaborative IRB Training Initiative (CITI), a comprehensive web-based program, before the Institutional Review Board (IRB) may accept a proposal. Contact University Research Services and Administration for additional information.

RESPONSIBILITIES

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<tr>
<td>Principle Investigator or Project Director (PI / PD)</td>
<td>Ensures that their research personnel maintain the highest ethical standards in the use of humans in research; Prepares and submits all protocol proposals to IRB and revises as requested; Ensures that all research project personnel complete required training prior to conducting research with humans; Keeps IRB protocols updated with regard to procedures and personnel in a timely manner</td>
</tr>
<tr>
<td>Institutional Review Board (IRB)</td>
<td>Oversees compliance with these Federal Wide Assurance (FWA) of Compliance with the Office for Human Research Protections regulations to ensure the safety, respect, and dignity, of human subjects who volunteer to participate in scientific research, and provide public accountability for the trust which the public places in institutions conducting such research</td>
</tr>
<tr>
<td>V.P. for URSA</td>
<td>Provides administrative oversight for policies and procedures rated to human subjects in research at GSU to ensure compliance with federal, state and university regulations</td>
</tr>
</tbody>
</table>
CONTACTS

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
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<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy authority and administration</td>
<td>Brenda Chapman, Associate VP for Research Integrity</td>
<td>404-413-3505</td>
<td><a href="mailto:bchapman@gsu.edu">bchapman@gsu.edu</a></td>
</tr>
</tbody>
</table>

RESOURCES

- **Human Subjects research training, protocols, forms and other information** can be found on the Human Subjects webpage of the University Research Services & Administration (URSA) website.
- Refer to the **IRB Manual** for detailed information regarding use of human subjects in research. This manual can be found on the Manuals, Policies & Procedures webpage of the University Research Services & Administration (URSA) website.
IRB Tip Sheet

Any research involving human subjects or human subjects data must be submitted to the IRB for review and approval before any research can begin.

Training

GSU requires completion of either the Biomedical or Social and Behavioral Basic Course through CITI. If you have already completed the human subjects training in CITI through GPC, you must affiliate your account with GSU. If you have not yet started the training, select GSU as your institution. See the Required Education section of the website for more information:

http://ursa.research.gsu.edu/ursa/compliance/human-subjects/required-education-and-training/

Application

GSU uses the electronic submission program iRIS to submit all applications. Log-in with your campus ID and password. https://gsu.imedris.net/

- Please see the application assistance guide for assistance in answering the application questions. Be sure to answer the questions completely, but only answer what is being asked. You must also upload the research protocol with your application and information about that can be found in the guide, as well: http://ursa.research.gsu.edu/ursa/compliance/human-subjects/application-assistance
- When you log-in to iRIS, on the left side of the screen below the GSU logo you should see a My Assistant Tab and a Study Assistant tab. If you do not have a Study Assistant tab, please contact the GSU help desk at help@gsu.edu or 404-413-help so they can correct it for you.
- In the Personnel section of the application, the PI must be a current GSU faculty member with few exceptions. Any people that should receive email communications or be able to edit the application must be listed in the Study Contacts section. For the Department Head/Chair you MUST list Susan Ruth Cody.
- In the Department section of the application, list ‘GSU – Perimeter College’. (If you just type the letters ‘per’ and click search, it will come up.)
- Use the model informed consent form as a guide for creating this document. The reading level must be appropriate for your population (definitely no more than 8th grade for general population, no more than 10th grade for students). If you use any participants under 18, they are considered minors and specific procedures must be in place. See the website for more information: http://ursa.research.gsu.edu/ursa/compliance/human-subjects/informed-consent-process/
- Click the orange help button in the upper right corner of iRIS for step-by-step instructions.

Information

- Please use the IRB website as your first resource for information. We include an FAQ, FERPA information (school records), doing research with your own students, and much more: gsu.edu/irb
- The IRB Manual has specific information on a number of topics including the IRB process, recruitment, and non-compliance: http://ursa.research.gsu.edu/files/2016/02/Revised-IRB-Manual-Jan-2016.pdf
- Remember that IRB approval is not the end of the process. Amendments, the continuing review application, and study closures must be submitted through the iRIS system.
IRB Drop-In Help

IRB Drop-in Help (GSU faculty only)
When: Every Wednesday from 3:15 – 5:15 p.m., January 13 – April 27, 2016
Where: Suite 217 Dahlberg Hall
Appointments: Faculty will be served on a first-come-first served basis during these times

The Office of Human Research Protection offers personalized, one-on-one guidance for investigators provided by the Georgia State University IRB. Help is provided with responses to revisions, formulating complicated human subject protection plans, and international research protocols. If you will conduct research on live vertebrate animals, whether for research, instruction, production (breeding), health surveillance, field studies or on tissues collected from live animals (this does not pertain to animal tissue purchased “off the shelf” from a vendor), you must first submit an IACUC application for approval. All research conducted by Georgia State University faculty, students, and staff which uses animal subjects, regardless of the source of funding or even when no funds are involved, must have prior approval from the Georgia State IACUC.

NEW ELECTRONIC SYSTEM: As of September 1st, 2015 all new IACUC protocols (including renewing 3-year protocols) will only be accepted in electronic format via the iRIS protocol system. For those of you planning on submitting new protocols (including renewing 3-year protocols) in September you may use the system now by going to https://gsu-iacuc.imedris.net and logging in using your Campus ID and Campus ID password. For information on how to use the system please visit the log in to iRIS and select the Help icon at the top right of the screen. One-on-one training can be scheduled by contacting Research Solutions or animal users can do drop-in sessions with CII located in Aderhold Learning Center, room 423.

OLD PAPER SYSTEM: If you currently have an approved protocol, then you will use the old system for amendments and/or annual renewals for that specific protocol until it expires. The IACUC office will maintain two protocol systems, old and new iRIS for up to 3 years to accommodate PIs that have recently submitted new or renewed protocols using the old system. For all existing protocols approved under the old system, annual renewals, protocol amendments, and personnel amendments must be made using the appropriate Word documents and submitting it to the IACUC by email.

NEW AND OLD SYSTEMS: Anyone who will be listed as a PI on an IACUC protocol should first review the IACUC PI responsibilities to make sure they are eligible and can fulfill those responsibilities. All protocol applications and amendments must be submitted by the first business day of the month to be considered at the monthly IACUC meeting (see calendar). If you have further questions, please contact the IACUC Office at iacuc@gsu.edu or refer to our IACUC Frequently Asked Questions.

Research and Environmental Safety

Georgia State University has a number of programs established to comply with local, state, and federal regulations, and to ascertain the health of our faculty, staff, students, and our campus. To locate information required safety training to include laboratory safety; radiation safety; biosafety; chemical safety; and environmental safety, faculty and staff can access the Research and Environmental Safety web page at http://ursa.research.gsu.edu/ursa/compliance/res/.

For emergencies, dial Georgia State police at 404-413-3333 or 911. If there is not an emergency and you require assistance, dial our office’s hotline at 404-413-3540. Research and Environmental Safety has trained staff to assist and coordinate emergency response efforts.
GEORGIA STATE UNIVERSITY  
Policy on Contract Review and Approval

Section 1. General.

Section 2. University Contract Defined.

Section 3. Administrative Review.

Section 4. Authorizing Signatures.

Section 5. Signature Approval Routing Forms.

Section 6. Contract Retention.

Section 7. Contract Administration.

Section 1. GENERAL

This policy defines the general process by which a contract involving the Board of Regents of the University System of Georgia ("Board") by and on behalf of Georgia State University ("University") might be (1) created; (2) reviewed and approved; and (3) appropriately signed by an authorized University official.

Contracts must satisfy three basic criteria in order to be approved by an authorized University official:

- The contract must be appropriate to the mission and operation of the University.
- The funds and other resources must be available to carry out the obligations of the contract.
- The terms of the contract must comply with Board and University regulations, and applicable local, state, and federal laws.

Individuals having ultimate responsibility to oversee the performance of services under particular contracts should have signature authority for them. Prior to final signature, contracts need to pass through only those offices having direct oversight for the activities (or their funding) and those assuring administrative or regulatory compliance.

Section 2. UNIVERSITY CONTRACT DEFINED

For the purposes of this policy, a "University contract" is defined as an agreement between two (2) or more parties, one of which is the University or any of its subunits/affiliated organizations (i.e. Foundation, Athletic Association, Research Foundation, Alumni Association, etc.), intended to have legal effect or be otherwise recognized at law. There must be a common understanding among the parties as to the essential terms, the mutual obligations, and the existence of valid and sufficient "legal consideration," meaning that something of value is exchanged between the parties. Examples of University contracts include, among others:

- Agreements to buy, sell, or rent goods;
- Agreements to provide, obtain, or rent services;
- Volunteer agreements;
- Memorandum of Understanding or Cooperation with government agencies and other organizations for the accomplishment of particular purposes;
- Grants and subgrants awarded by government agencies and private organizations;
- Affiliation/clinical agreements;
- Leases of movable property, such as tools, equipment, vehicles, etc.
- Leases, deeds, and other conveyances affecting interests in real property;
- Employment contracts;
- Waivers and releases;
- Nondisclosure agreements;
- Material transfer agreements;
- Student or faculty exchange agreements; and
- Software license agreements.
Section 3. ADMINISTRATIVE REVIEW

A person initiating a University contract is responsible for reading the contract entirely and determining that: (1) the contract language accurately reflects the current state of negotiations; (2) the contract meets programmatic and University mission and operational requirements; (3) the contract is in the best interests of the University; (4) he/she can ensure compliance with the obligations it places on the University; and (5) the contract is sufficiently clear, consistent, and fiscally prudent.

In addition, such persons must have the cooperation and approval of any University department/unit that may be directly or indirectly involved in the performance or funding of the contract. Accordingly, prior to being signed by the appropriate University official, all contracts must be reviewed and approved by: (1) the University department chair or unit director; (2) the University dean (if the requesting department/unit is an academic department); (3) the Office of Legal Affairs; and in certain circumstances, (4) a University Vice President or President. The following outlines the responsibility of each of these reviewing offices:

- **Department Chair/Unit Director**
  - Guarantees that the department or unit can furnish services, materials, and/or funds provided for in the contract.
  - Assures that the contract is appropriate and necessary to the department’s missions and priorities.
  - Assures that alternative activities, actions and/or providers have been considered, and that those stipulated in the contract or agreement represent the most feasible, reasonable, and fiscally prudent arrangements for the department.

- **Academic Dean**
  - Guarantees that the college or school can furnish the services, materials, and/or funds (including any matching requirements) designated in the contract.
  - Assures that the contract is appropriate and necessary to the college or school’s mission and priorities.
  - Assures that alternative activities, actions and/or providers have been considered, and that those stipulated in the contract or agreement represent the most feasible, reasonable and fiscally prudent arrangements for the college or school.

- **Office of Legal Affairs**
  - Assures that the contract does not subject the University to undue liability or risk.
  - Assures that the contract does not contain any prohibited clauses.
  - Assures that the terms of the contract comply with Board and University regulations, and applicable local, state, and federal laws.

- **Vice President or President**
  - Verifies that all appropriate signatures are intact, including Legal Affairs approval and Accounting Services/Grants and Contracts approval.
  - Assures that the contract is appropriate and necessary to the University’s mission and priorities, and is not in conflict with the needs, mission, or priorities of any other division within the University.
  - Obligates the University and the Board of Regents to the terms of the contract.

Approvals from the above departments/units are to be endorsed in writing on an approval routing form attached to the front of the University contract (see Appendix A). These signatures apprise the authorized University signatory that the terms of the contract have been appropriately reviewed.

Section 4. AUTHORIZING SIGNATURES

All contracts involving the University must be signed by an authorized University official. The President must sign certain types of congrats, such as Joint Staffing Agreements. The President may sign any other type of contract for the on-going operations of the University. All other contracts may only be signed by University administrators who have authority delegated directly from the President to sign University contracts (e.g., the President has delegated signature authority to the Senior Vice President for Academic Affairs and Provost for the execution of Affiliation/Clinical Agreement). With the exception of research agreements, which are signed by the Vice President for Research, all contracts of $25,000 or more in University expenditures or revenues must be reviewed and signed by the Vice President for Finance and Administration. Any other contracts and agreements may be signed by a Vice President or Dean with delegated signature authority.

Vice Presidents and Deans may delegate signature authority for routing forms or contracts. This delegation may be limited to specific types of contracts or to specific time periods. To delegate signature authority, the person...
charged with the signature authority must submit the information to the Office of the Vice President for Finance and Administration. A list of authorized signers will be sent to the Office of Legal Affairs and to all units of Finance and Administration who participate in the execution of contracts and agreements. Vice Presidents and Deans are encouraged to name a delegate to serve during any absence – including vacations - from their office.

Contracts and agreements signed by other than authorized officials will be rejected and returned to the originating department. Failure to follow University policies and procedures regarding signature authority may result in an employee’s loss of insurance coverage, personal liability for all contractual obligations, and/or disciplinary action.

Section 5. SIGNATURE APPROVAL ROUTING FORMS

To assure the proper and timely routing of University contracts through the signature approval process, the University recommends the use of an approved routing form. This form should be attached to the front of the University contract. The form provides contact information and shows the next steps in the routing process so that University contracts can be handled expeditiously. The routing form approved by the Office of Legal Affairs may be found in Appendix A.

Section 6. CONTRACT RETENTION

The University complies with the Board’s published record retention guidelines, which may be reviewed at http://www.usq.edu/usqweb/busserv/series/index.phtml. Unless otherwise requested, departments/units should send final, executed agreements to Accounts Payable for retention purposes; provided, however, the department/unit is responsible for maintaining copies of such agreements in its own files and for complying with the specific retention requirements. In addition, any University contract provisions dealing with document retention by the parties must be satisfied, even if such contractual provisions require longer retention periods than the Board’s guidelines.

Section 7. CONTRACT ADMINISTRATION

Unless otherwise provided by University policy, the individual, or his/her designee, who signs the University contract is responsible for properly carrying out the terms of the contract for the University. It may be advisable for each University department/unit to establish a database of all its current contracts, including such information as performance dates, payments to or from the University, and receipt of certificates of insurance, performance bonds or letters of credit. Failure to monitor these requirements can expose the University department/unit and the University to financial loss, legal actions, and potential claims of breach of contract or default. If any contract administrator has any questions regarding these matters, he/she should contact the Office of Legal Affairs.
Consultants
Consultants are entities (individuals or companies) receiving a portion of the funds from a grant as an expert advisor or goods/service provider paid by the hour or day for the work they do on the project. Consultants do not maintain rights to IP or authorship for published work from the sponsored project. While a consultant may contribute their expertise on a project, they cannot be named as a Co-PI or Co-Director, nor can they be considered as “key personnel.” Consultant fees may be paid only to experts not employed by Georgia State who provide a unique contribution to the project. In addition, prior approval must be obtained in order for any University System of Georgia and State of Georgia employees to be eligible to receive compensation for consulting services on sponsored projects. The Georgia State PI must ensure that, when deemed necessary, all required Conflict of Interest disclosures from consultants have been submitted and training completed prior to the proposal deadline. See instructions below for details.

What to include for consultants with the proposal
When listing a consultant in the proposal budget, include all their travel expenses and supplies as line items under the “consultant” subheading. Since they are not employed by Georgia State, their travel and supplies cannot be listed under the normal “travel” and “material and supplies.” Consultant fees are generally listed as a daily/weekly rate or a flat fee for services. Because of their classification, consultants are not required to be listed on the Proposal Approval Form.

Unless the sponsoring agency guidelines require any forms or letters related to consultants be included with a proposal, proposals are typically NOT required to include any additional forms related to consultants listed on those proposals. Once a grant is awarded, consultant expenses are treated as any other expense on the award and dealt with as outlined in the Step-by-Step Guide Payment Processing for Independent Contractors / Consultants found on the Office of Financial Accounting, Cashiering & Purchasing Services webpage.

If the consultant is listed as an investigator on the proposal, the PI should complete a Consultant Agreement Form and submit to the Office of Legal Affairs. This form will address the financial conflict of interest requirements for the listed consultant.

Instructions and forms for dealing with consultants on a proposal can be located on the Payments to Contractors / Consultants webpage. Questions about the Conflict of Interest disclosure for a consultant or about the Consultant Agreement Form and process can be addressed to the Office of Legal Affairs (404-413-0500).

Subcontracts
Subcontracts are made to outside entities (subcontractors or subrecipients) that have substantive, programmatic involvement in a specific portion of the proposed project with a separate, itemized budget and specific performance objectives. Subcontractors maintain access to any intellectual property they develop on the project and to publication authorship for their work on the project.

Each subcontractor must have their own itemized budget including salaries, fringe benefits, equipment, travel, supplies, other direct costs, indirect costs and cost sharing. Subaward budgets should use the F&A rate set by the subcontractor’s institution. Any subcontracts from other universities must be routed through the subcontracting institution’s approval process to obtain the necessary approvals prior to routing the proposal through Georgia State.

Finally, the Georgia State PI must ensure that all required Conflict of Interest disclosures from Georgia State and subrecipient institutions have been submitted and training completed prior to the proposal deadline. See instructions below for details.

What to include for subcontractors with the proposal
Proposals that include a subcontract must be accompanied by a Subrecipient Commitment Form located on the Forms page within this website. Georgia State PI’s or their grants administrator need to complete the top header section and section A on this form. Sections B, C, and D will be completed by an authorized official at
the subrecipient institution and the completed form must be submitted to Georgia State’s Office of Sponsored Proposals and Awards (OSPA) prior to the proposal submission deadline.

Item 7 of this form addresses Conflict of Interest. If the authorized official at the subrecipient institution checks the first box within that section (certifying that the institution has an active and enforced COI policy), then the Georgia State PI does not have to list the subrecipient investigators names on the Georgia State Proposal Approval Form. Also, Georgia State does not have to collect COI disclosure forms from the subrecipient investigators or monitor their disclosures and training at the award stage. It is the subrecipient institution’s responsibility to ensure compliance for they own investigators to their own COI policy.

If the authorized official at the subrecipient institution checks the second box within that section (certifying that the institution does not have an active COI policy), and the proposal is going to a PHS agency, then the Georgia State PI will need to include the subrecipient investigators names on their Georgia State Proposal Approval Form, the subrecipient investigators will need to fulfill the COI training and submit disclosure forms to the official email address at Georgia State (see procedures on the Conflicts of Interest webpage), and their disclosures and training will be monitored by Georgia State at the award stage.

If the authorized official at the subrecipient institution checks the second box within that section (certifying that the institution does not have an active COI policy), and the proposal is going to a non-PHS agency, then the Georgia State PI will not need to include the subrecipient investigators names on their Georgia State Proposal Approval Form, the subrecipient investigators will not need to fulfill the COI training or to submit disclosure forms, and at the award stage the authorized official at the subrecipient institution will simply need to certify in the Subcontract Agreement with Georgia State that either a) no conflict of interest exists or b) any research conflict of interest that does exist has been disclosed to Georgia State.

The Subrecipient Commitment Form should be accompanied by a description of the scope of work that the subcontractor will conduct towards the project, an itemized budget specifying any cost share to be provided by the subrecipient, and include a copy of their institution’s F&A rate agreement.
Subrecipient Monitoring on Sponsored Projects
Policy No. GSU: 4.00.20
University Research Services and Administration

POLICY

Issued: January 1, 2009

Revised:

Contacts for questions about this policy, click here

When Georgia State University (GSU) receives an award from a sponsoring agency, it may become necessary to establish a subaward agreement with a subrecipient institution. GSU’s Principal Investigator (PI) and administrators will monitor the activities of subrecipients to ensure that they are complying with the programmatic and financial terms of the subaward agreement. Monitoring responsibilities include general compliance and subrecipient audit compliance.

This policy applies to all subrecipient institutions with whom Georgia State University executes a subaward agreement, including foreign and for-profit organizations. GSU is responsible for ensuring that all subrecipients of sponsored funds are in compliance with programmatic and financial terms of the subaward agreement. GSU is responsible for ensuring that subrecipients with Federal award expenditures in excess of $500,000 per year comply with OMB Circular A-133.

DEFINITIONS

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
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<tbody>
<tr>
<td>Subaward</td>
<td>An agreement with a collaborating organization that outlines mutual expectations of both parties for a portion of the funds from a sponsored award. Subawards may be called subcontracts, subagreements, purchase orders, subgrants, etc.</td>
</tr>
</tbody>
</table>
| Subrecipient | An entity receiving a portion of the funds from a sponsored award and having programmatic involvement in the project if:  
  • has programmatic involvement in the project identified as a separate scope of work, with separate budget and organization approval;  
  • has its performance measured against whether the objectives of the project are met;  
  • has responsibility for programmatic decision-making;  
  • has responsibility for adherence to applicable program compliance requirements;  
  • uses the sponsored funds to carry out a program at their organization as compared to providing goods or services for a program at GSU;  
  • has responsibility for assisting in completion of project deliverable and/or technical report;  
  • has the right to publish project results or serve as a co-author (the rights and the obligations stated in the prime grant terms and conditions generally are flowed down to a subrecipient); and,  
  • has the option to develop patentable technology. |
| Vendor    | An entity receiving a portion of the funds from the grant if it:  
  • provides the goods and services the project requires within their normal business operations;  
  • provides similar goods or services to many different purchasers (this includes fabrication of new goods, consultants, editors, etc.);  
  • operates in a competitive environment (a for-profit organization or an entity/university providing a testing service); |
• is not subject to terms and conditions/compliance of the sponsoring agency (however this is not always
the case: some sponsors require that obligations and compliance requirements in the terms and
conditions of the prime agreement be flowed down to any lower-tier recipient; the rights granted to GSU
by the sponsor, however, would not be flowed down, as procurement is considered work for hire and
anything produced by the vendor is owned by GSU); and,
• is not involved in the programmatic work of the project, including project deliverable or technical report.

PROCEDURES

Georgia State University monitors all subrecipients of sponsored funds for compliance with programmatic and financial
terms of the subaward agreement.

Guidelines for Risk---Level Assessment

On an annual basis, the Office of Sponsored Proposals and Awards (OSPA) will review all active subcontracts for which
monitoring is mandated and assign a risk---level based on the following considerations:

• Size of the subrecipient award. Large awards (for example with annual budgets >$500K) would receive
  substantial and frequent review and monitoring; mid---sized awards (annual budget $100K--- $500K) would
  receive proportionately less substantial and less frequent monitoring; smaller awards (<$100K) would receive
  general review with the least frequent oversight.

• Award size relative to the subrecipient's sponsored award portfolio.

• Percentage passed through: the larger the percentage of sponsored award subcontracted, the greater the need
  for subrecipient monitoring.

• Award complexity, sensitivity of the work and/or extensiveness of the governing regulations.

• Prior experience with the subrecipient, e.g. a new subrecipient, an inexperienced subrecipient, a history of non-
  --compliance, having new personnel, or having new or substantially changed systems.

• Subrecipient location or for---profit status (remoteness from GSU may mandate more oversight); increased risk
  associated with some foreign and for---profit subrecipients dictates that they would merit a greater degree of
  review, evaluation and attention.

• Degree of external oversight by auditors or sponsoring agencies. Note that GSU is obligated to monitor
  subrecipients of its federal awards, regardless of the subrecipients being subject to A---133 audits.

• Sophistication of the subrecipient's systems and administrative operation.

Upon identification of subrecipients that mandate closer scrutiny, based on the above review criteria, OSPA, PI and
department administrators will take appropriate monitoring actions to ensure compliance with subagreement
performance, financial terms and conditions, and with all applicable federal rules and regulations. Taking this approach
focuses monitoring on subrecipients who are at greatest risk or potential for non---compliance.
In addition to routine monitoring procedures, OSPA will work with PIs and department administrators to establish channels of communication with subrecipients that require further scrutiny. Administrators at such subrecipient sites may be asked to complete questionnaires (to be filed at GSU) documenting their internal controls and grants management procedures. In addition, subrecipients that are not subject to A-133 (foreign entities or for-profit/commercial concerns) may be asked to submit supporting documentation in the form of original receipts, copies of payroll records, audits, etc. if circumstances warrant.

Subrecipients Not Subject to A-133 (including Foreign and For-Profit Entities)
Because A-133 does not apply to foreign or for-profit subrecipients, GSU may establish its own requirements, as necessary, to ensure compliance by such subrecipients and will use subrecipient monitoring techniques similar to those used for entities that are subject to A-133. Contracts with foreign or for-profit subrecipients should describe applicable compliance requirements and responsibilities. Methods to assess compliance with federal subawards made to foreign or for-profit subrecipients may include preaward audits, on-site visits or discretionary audits.

Subaward Modifications
It may be necessary during the course of a subaward to change one or several terms or conditions of award. Normally, the terms and conditions for a subaward remain fixed for the duration of the project period. Changes to the subaward such as continuation funding, no-cost extensions, or other administrative changes are initiated by the prime PI submitting a Subcontract Request form to Office of Sponsored Proposals and Awards (OSPA). This form is on URSA's web site, in Forms’ Section, at: http://www.gsu.edu/research/awards_management.html. It is the responsibility of the PI to let OSPA know if a project will continue and whether a new or continuing subaward should be issued. One month prior to termination of a subaward, the PI should notify OSPA whether or not it will be necessary to extend the current subaward. The PI should address the following issues for continuation of a subaward:

1. Has the subrecipient institution made progress on its scope of work?
2. Is there any change in scope of work or key personnel at the subrecipient institution?
3. Are billings current and, if not, is it related to a slow-down or other problems in the work? (OSPA can contact the subrecipient to request overdue billings.)
4. Should the subaward be funded at the original proposed level for the following budget period, and does OSPA have a copy of the approved budget?

Changes in scope of work, institution, or subaward PI may need sponsoring agency approval before OSPA can amend a subaward. Therefore, agency guidelines should be consulted prior to modifying a subaward. Any request from the subrecipient to OSPA will be sent to the PI for approval. Note that an increase in budget for an existing subaward must have a revised or continuation budget attached to the Subcontract Request Form or be on file with OSPA.
Subaward Close---Out

If the PI indicates that the subaward will not be extended, OSPA will proceed with the close---out obligations. RFS must close---out subawards according to sponsor policies. It is the responsibility of OSPA to notify the subrecipient of close---out obligations. Examples of close---out documents that must be received from the subrecipient include: 1) a final technical report; 2) a final invoice; 3) a final invention statement; and 4) a final inventory property report, if required by the prime grant.

RFS, if required, will also send the following close---out documents to subrecipients funded under federal contracts prior to final payment: 1) Subcontractor's Release; and 2) Subcontractor's Assignment of Refunds, Rebated, Credits and Other Amounts.

RESPONSIBILITIES

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
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<tbody>
<tr>
<td>Principal Investigator (PI) and/or Unit Administrator</td>
<td>Responsibilities include the following actions/steps:</td>
</tr>
<tr>
<td></td>
<td>1. Monitors periodic progress reports submitted by the subrecipient on a timely basis. Noncompliance with technical reporting requirements or dissatisfaction with level of subrecipient progress should be reported immediately to the Office of Sponsored Proposals and Awards (OSPA). Any unusual or unforeseen items should be investigated and documentation thereof should be retained in the department’s files for ready access by regulators. In some cases, subaward terms may require specified deliverables in addition to, or in lieu of, technical reports.</td>
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<tr>
<td></td>
<td>2. Reviews invoices from the subrecipients monthly for compliance with the terms of the contract. Invoices should be checked to ensure that they are reflective of progress. The PI should initial and date the original invoice, indicating review and approval for payment. Once approved by the PI, department administrators will initiate the request for payment of the invoice utilizing the established process. Evidence of the regular review of invoices by both the PI and the department administrator should be in place and retained on file. “Evidence” can be in the form of PI initials or authorizing signature on invoices, e-mail communications, notes of meetings with the department administrator, etc. NOTE: PI should not process final invoice until all required reports have been received from the subrecipient.</td>
</tr>
<tr>
<td></td>
<td>3. Compares subrecipient invoices to established subaward budgets. Request clarification of invoiced charges for any unusual, miscellaneous, apparently excessive or other charges invoiced by the subrecipient. If the explanations are not sufficient to render a prudent judgment on the allowability of the cost, and the terms of the subcontract permit, department administrator may request detailed justifications from subrecipients. Department administrator may also periodically request, if the terms of the subcontract permit, particularly from high-risk subrecipients, detailed support for selected invoiced charges to verify their appropriateness and reasonableness. Examples of detailed justifications that may be requested from subrecipients include: a. Payroll records/data. b. Copies of paid invoices showing the cost of items purchased and Vendor Justification Forms if required by Federal contract.</td>
</tr>
</tbody>
</table>
c. Descriptions of services rendered by consultants including hourly rates and time reports.

d. Details of incurred travel charges, stating the purpose, airfare, meals, ground transportation, unallowable costs, etc.

e. Cost determined to be unallowable or unreasonable should be disallowed.

In circumstances where questionable costs remain unresolved, particularly when subcontract terms do not permit requesting supporting documentation, it may become necessary to conduct a definitive audit of all or a portion of questionable costs. In these cases, department administrators may contact Research Financial Services for coordination of subsequent actions with the appropriate subrecipient administrative office.

f. Conducts on-site visits to evaluate both compliance with the scientific objectives of the project and the appropriateness of the subrecipient's administrative systems, processes, and charges should be documented via correspondence, meeting notes, trip reports, etc. and retained on file.

g. Contacts OSPA and Auditing and Advisory Services for assistance if a discretionary audit is warranted.

h. Notifies OSPA by email or letter that the terms of the subaward have been met and final payment processed.

### Office of Sponsored Proposals and Awards (OSPA)

Subaward agreement development and responsibilities include the following actions/steps:

1. With input from the Principal Investigator and/or department administrator, the assigned Sponsored Programs Officer/Sr. Officer drafts the subaward agreement document.

2. Assures that GSU will enter into an agreement with a qualified and eligible entity (check the government's exclusion list at: www.epls.gov). For organizations other than another university, college or university-affiliated hospital, such as small businesses, non-profits, or clinics, OSPA will determine the capabilities and adequacy of the subrecipient's financial and management systems as prescribed by applicable circulars (A-87, A-102, or A-122).

3. Ensures appropriate terms and conditions of the prime agreement are flowed down to any lower-tier recipient in subcontract agreement.

4. Negotiates terms and conditions of subcontract agreement with subrecipients.

5. Prepares subcontract modifications, as appropriate.

Post-award responsibilities include the following actions/steps:

1. OSPA staff ensures that a current A-133 certification or audit report is received from subrecipient annually and reviews for instances of noncompliance or reported findings to determine whether adjustments are needed to GSU records. In instances of noncompliance, RFS will obtain assurance from the subrecipient that corrective action efforts have taken place, review the corrective action plan to ensure subrecipient compliance, and may make a determination for adjustment of their own records or onsite monitoring.

Certifications and reports will be retained by OSPA for a period of three (3) years after termination of the subaward. Lack of response by a subrecipient to audit findings is a condition for default of the agreement and GSU could suspend or terminate the subaward. Alternatively, OSPA staff may view the subrecipient’s A-133 report in the Federal Audit Clearinghouse (FAC) database (http://harvester.census.gov/sac). This website provides evidence to verify that the subrecipient has completed an A-133 Audit.
and to assess the presence of audit findings. This FAC verification would be done in lieu of reviewing A-133 reports submitted by the subrecipient to GSU. In cases of continued inability or unwillingness of a subrecipient to have the required audits, GSU may consider taking appropriate sanctions.

2. OSPA conducts monthly sample reviews of invoices for allowability and compliance with the following fiscal requirements:
   a. The requested payment falls within the subaward dates.
   b. The current invoice amount is added to cumulative amount invoiced, and matched against the total amount authorized in the subaward.
   c. If either the dates or amounts are inconsistent with the subaward, refers the invoice and file to the Research Financial Officer/Sr. Officer to determine the need for changes to the invoice or subaward (i.e. extensions).
   d. Calculations for the fringe benefit and F&A charges on the invoice, if any, are verified for accuracy in terms of the subaward approved budget and F&A cost rate agreement.
   e. Any unusual or unallowable charges on the invoice are referred to the Research Financial Officer/Sr. Officer and to the subrecipient institution for clarification, if necessary.
   f. Invoicing that is significantly behind in timing or in amounts, based on the subaward terms, must be referred to the Research Financial Officer/Sr. Officer and the PI for consultation on acceptable performance by the subrecipient institution.
   g. The invoice payment is checked against the proper account code in Spectrum, to ensure the GSU F&A or indirect cost rate is applied correctly. Of special concern are expenses on Account Code 753910. This code is subject to F&A.

3. OSPA conducts subaward closeouts.

## CONTACTS

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy interpretation, drafting and managing of subaward contracts for sponsored projects</td>
<td>Office of Sponsored Proposals and Awards (OSPA)</td>
<td></td>
<td><a href="#">Click here for list with your OSPA contact</a></td>
</tr>
</tbody>
</table>

## RESOURCES

- **Subrecipient Commitment Form** can be found in the File Finder on the University Research Services & Administration (URSA) website.
- **Subcontract Request Form** can be found in the File Finder on the University Research Services & Administration (URSA) website.
- **Subcontract GL Expense Codes** can be found in the File Finder on the University Research Services & Administration (URSA) website.
POSTAWARD
Policies, Processes, and Practices
Award Notification

Establishing awards
Once an award has been made, responsibility for the administration of sponsored awards at Georgia State rests with several different individuals/offices, including the Principal Investigator/Project Director (PI/PD), Office of Sponsored Programs (OSP), department administrators and Office of Research Financial Services (RFS). It is the PI’s responsibility to work directly with these individuals to ensure the accurate and legal use of their award funds.

Award acceptance, negotiation and revisions
An award to the Georgia State University Research Foundation (GSURF) or Georgia State from a sponsoring agency serves as a legal document obligating the university to a contractual commitment. Awards may be in the form of a letter or check issued by an authorized agent of the sponsor, a grant notification of award, or may consist of a complete contractual document. In some cases acceptance by the grantee (and then by the agency) is required before the award is in force, and in other cases no formal acceptance is required.

Georgia State’s or GSURF’s authorized institutional officials (the vice president for research or an associate vice president for research) are responsible for signing these documents and thereby legally binding the university to the terms and conditions of the grant or contractual document. PI/PDs, department chairs, and deans are not authorized to sign award documents on behalf of GSURF or the university. All original, official award documents, if received by the PI/PD, should be forwarded immediately to OSP for processing. OSP will consult with a PI/PD if the award differs from the submitted proposal so that the award may be accepted/modified through negotiation with the sponsor or rejected.

In some cases, an award may be issued by the agency after a series of negotiations that may involve revisions to the terms and conditions, scope of the project, period of performance and/or proposed budget. OSP, working with Georgia State’s Office of Legal Affairs, is the authorized agent for negotiating such revisions, but the PI/PD is always involved in the negotiation process and no changes to a project or a budget are authorized without the consent of the PI/PD.

PI/PDs are reminded that the acceptance of an award where the granting agency has revised the scope of work, period of performance or budget is a judgment that only they can make; it is not a judgment or condition that may be unilaterally imposed by the granting agency. If the agency requests/requires the submission of a revised work plan or budget, this must be prepared by the PI/PD and submitted to OSP for institutional endorsement and for forwarding to the agency. Revisions, either programmatic or budgetary, which represent substantial changes to the original proposal must be routed for approval just like a new proposal, along with a newly completed Proposal Approval Form to be reviewed and approved by OSP in the same manner as a new proposal.

Notice of award
Upon receipt of an official award, OSP staff assigned to the project will distribute a notice of award (green sheet) to the PI/PD, department chair, dean, and other appropriate administrative offices. The notice indicates the project account number established for the project and pertinent award information, including the RFS staff assigned to the project, the budget and any cost-sharing obligations. To protect the PI/PD and the university, expenditures should not be incurred against a sponsored project until OSP has received and processed the original award notification from the sponsor and a project account number has been assigned. If compliance issues (human subjects, animal use, biohazards, or radiation) are involved, OSP will not release funds until the appropriate review board has approved the protocol.

Terms and conditions of typical awards
Every award comes with terms and conditions that frequently accompany the notice of award (green sheet). All federal awards are governed by general federal rules and regulations. Some awards have terms and conditions that are specific to the sponsoring agency or grant mechanism. It is important for PIs to familiarize themselves with these terms and conditions so they know how to manage the award and comply with the rules and regulations governing that award. For example, the PI should know the regulations involving changes to
the original proposal (e.g. re-budgeting, no-cost extensions, carrying funds from one year to the next, spending restrictions, etc.) and reporting requirements and procedures during the award period. OSP and RFS staff can assist the PI in determining the terms and conditions of their particular award. If the terms and conditions of an award are not acceptable to the PI/PD or to the university, negotiations with the awarding agency will need be managed by OSP.

Some changes can be done on awards without requiring prior approval from the sponsor called expanded authorities. These types of changes may include pre-award spending, no-cost extensions, equipment purchases, carryover of funds, domestic and foreign travel and re-budgeting. If an award has expanded authorities, these should be clearly defined with the award documentation. Questions about expanded authorities for a particular award can be addressed to your RFS representative.

Project account/ID and speedtype assignment
Upon receipt of an official award, OSP will request a project account or ID number from RFS. The issuance of the project ID number for the award is a form of credit against which the PI/PD may begin to charge obligations and expenditures. In reality, sponsoring agencies do not pay the university in the majority of cases until expenditures are incurred and invoices are submitted to the agency by RFS (cost-reimbursement grant). Based on information in the budget approved by the sponsoring agency, RFS staff record critical award information into the financial accounting system to allow proper processing and tracking of project accounting data. In all, there are 35 characters in this chartfield information for each award, but the information includes a unique five-digit project number or speedtype (i.e. BLC05) that is easier to remember. Upon entering the speedtype, the system will translate and automatically fill in the predefined chartfields. Speed types and speed charts information can be found on the Finance and Administration webpages at Spectrum Chart of Accounts.

Pre-award or advance accounts
Pre-award spending from federally sponsored projects with expanded authority can begin 90 days before the project start date. An advance represents spending from another funding source in anticipation of the official Notice of Award, but before it is received. It is possible to obtain permission to initiate limited expenditures for a short time. In both cases, the department assumes financial responsibility if the sponsor fails to fund the award. For both purposes, an advance project number may be requested using the Request for Approval under Institutional Prior Approval (IPAS) Form. This form must be signed by the PI/PD, the department chair, and the dean of the college or school. Included on this form is a statement of assurance that commits the department to reimburse project accounts in the event that the expected sponsor authorization is not forthcoming. Because the financial risk for expenditures is on the department’s part, OSP will approve an application for an advance project number if the appropriate administrators agree to assume this responsibility. A completed and signed form must be sent to OSP to initiate action.
POLICY

Issued: October 3, 2007

Revised:

Contacts for questions about this policy, click here

Application of the following policy and the related Personnel Effort Reporting (PER) procedures will ensure that Georgia State University complies with all applicable federal laws and regulations. This policy will ensure that the effort expended on sponsored projects is appropriately documented and justifies the salaries charged to those projects. Financial penalties and expenditure disallowances can occur if employees do not comply with this policy. All individuals involved in the effort certification process are expected to abide by the provisions of this policy and the related Personnel Effort Reporting Procedures. These individuals, including faculty, are expected to understand these policies and procedures and be able to converse effectively to co-workers, sponsoring agencies, and auditors if necessary.

Overview
The Federal government's Office of Management and Budget (OMB) Circular A-21 regulations (Costing Principles for Higher Education Institutions) Section J.10, (entitled Compensation for Personal Services) require that each institution maintain an acceptable effort reporting system. Georgia State University requires certification for effort expended on any sponsored project. For financial reporting purposes, Georgia State University also requires employees to estimate the proportion of their University-funded effort that is expended on research and instruction.

DEFINITIONS

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percent (100%) Of Effort</td>
<td>Defined as the effort expended to accomplish the set of activities encompassed by an individual's Georgia State University employment. This is typically referred to as the employee's workload, and includes the activities listed in Definitions of Five Categories of Effort of this Policy. One hundred percent effort is not defined as a single, standard number of hours or days per week and will likely differ between employees. The number of hours implicit in an employee's 100% must be reasonable and supportable to department, school/college, university and external reviewers if requested. University effort does not include effort expended on professional activities that are not part of the individual's University workload, such as consulting and volunteer activities.</td>
</tr>
<tr>
<td>Institutional Base Salary (IBS)</td>
<td>Defined as all amounts paid to an individual by Georgia State University as compensation for services rendered, excluding special supplements such as administrative stipends and extra compensation which are time-limited or specific. These special supplements are typically not charged to federal awards. They are for effort outside the normal workload and must be separately identified and documented in the payroll system. IBS also does not include any compensation earned as a result of permitted outside-the-University professional activities, such as consulting, honorarium, and serving on external review panels.</td>
</tr>
</tbody>
</table>

Definitions of Five (5) Categories of Effort

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored Activity</td>
<td>All activities established by grant, contract or cooperative agreement with a sponsoring agency, and that are budgeted and accounted for separately by a sponsored account (Fund Code 20.)</td>
</tr>
<tr>
<td>Cost Share</td>
<td>Costs or specific activities assignable to a sponsored project that are not funded by that project. This category refers to all committed cost sharing activities including the excess of the NIH salary capitation on sponsored projects. Committed cost share are costs and activities proposed to sponsors and awarded as such and/or is required as a condition of the award. Once awarded, the commitment must be fulfilled. Voluntary committed cost sharing is discouraged and must receive the appropriate approvals (see Procedures). A companion account must be established and charged for the effort expended including the excess of the NIH salary capitation.</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
</tr>
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<td>----------------------------------</td>
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</tr>
<tr>
<td>University Instruction</td>
<td>Teaching and training activities of the university that are supported by university funds. This category includes all teaching and training activities, whether offered for credit toward a degree, certificate or on a non-credit basis offered through regular academic departments or as continuing education activities. This effort includes activities such as test grading and preparation, class monitoring, demonstrations for student groups, scheduling, designing/revising academic courses, Thesis/Dissertation supervision, serving on student research and academic project committees, etc.</td>
</tr>
<tr>
<td>Research (University and Department)</td>
<td>All research and scholarly activities that are supported by state funds (university and department). These include University funds that are separately budgeted and those that are part of the department's budget. Research does not include research administration activities.</td>
</tr>
<tr>
<td>Other Activities</td>
<td>These are established primarily to provide non-instructional and non-research services to individuals and groups internal or external to the university. This category includes community service programs, department, university, professional service, editorial activities, technical assistance, consulting services otherwise not compensated and considered part of the individual's University effort, and similar non-instructional services. It also includes activities performed for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions, and organized research units.</td>
</tr>
</tbody>
</table>

**POLICY DETAILS**

Georgia State has established a Personnel Effort Reporting system in order to comply with these requirements. All Georgia State University employees exempt from the Federal Fair Labor Standards Act and retirees who meet the following criteria are covered by the Personnel Effort Reporting System:

1. Employees with any portion of their salary charged directly to a sponsored program or companion cost sharing account and/or
2. Employees who are expending effort on university or department research (refer to Definitions of Five Categories of Effort of this Policy) in a capacity other than as a graduate student.

The system generates a Personnel Effort Report for these employees. Each PER accounts for 100% of the effort required to fulfill the employee's obligation to the University and for which the employee is compensated by their institutional base salary (IBS). A PER is not generated for non-exempt employees because their timesheets document their effort.

### Certification of Effort

Georgia State utilizes an after-the-fact certification of effort system that generates Personnel Effort Reports (PERs) three times a year (depicting the effort expended for and during the Fall, Spring, and Summer semesters). Reports are generated after the completion of each semester. The PER documents the proportion of the individual’s total effort spent in the five activities listed in Definitions of Five Categories of Effort, of this Policy, during these time periods. Because PERs are one of the source documents that support salary charges to sponsored projects, it is essential that this data be based on reasonable estimates of actual effort expended on these activities.

As stated in OMB Circular A--21, reasonable estimates are based on the understanding that "in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate." (A--21, Section J.10.b.1.c)

PERs are required to be certified in a timely manner by individuals “with suitable means of verification that work was performed” (OMB A--21 J.10.c.2.c) as outlined in Georgia State University’s PER procedures.

### Effort Commitment

Sponsors generally consider estimates of efforts (and corresponding salary requests) in project proposals to be commitments if such proposals are subsequently awarded. Principal Investigators (PIs) are responsible for adhering to sponsors’ policies concerning effort commitment. Federal agencies (either via direct or indirect funding through federal flow through) require PIs to fulfill their effort commitments. These agencies require PIs to obtain prior approval from a sponsor for a significant reduction in their effort from the level approved at the time of the award over the budget period of the award. This is stipulated in OMB Circular A--110 (the Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education) Section 25.3.c: "recipients shall request prior approvals from Federal awarding agencies for….The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator." This means, for example, a PI who is committed to expending 30% of their effort on a project for the budget year would need to obtain sponsor approval if effort is reduced to 22.5% or lower for the budget year.
Salary Allocation for Effort
Procedures for salary allocation ensure that salary distribution involving sponsored project accounts occurs concurrently with actual project effort and that PIs and other key personnel fulfill their effort commitments.

1. Upon receipt of a new award, PIs and other key personnel review their effort commitments to all sponsored and non-sponsored projects to ensure that they can honor their commitments. Commitments to sponsored and non-sponsored activities cannot sum to more than 100%. Appropriate action should be taken if changes need to be made, including seeking prior approval from the sponsoring agency for significant reductions in effort on the new or other sponsored projects and discussing with their department head changes in non-sponsored activities. (See Effort Commitment in Proposals and Subsequent Fulfillment Section, of this Policy, for a detailed explanation of effort commitments.)

2. PIs will inform the appropriate department administrative staff member who has been assigned responsibility for unit level processing of PERS (to be known as the PERS Coordinator in this document, but will have more standard titles in a department such as Business Manager, Grants and Contracts Specialist, Accountant, etc.) of the proposed effort for all personnel on their sponsored project, including themselves, as well as how the new award affects effort for other sponsored and non-sponsored projects.

3. PIs must also make sure their PERS Coordinator knows about any committed uncompensated effort (i.e., committed cost share). This is effort funded by University funds that was included in the proposal. Committed cost share must be documented through a companion account associated with that sponsored project. This includes committed cost share that occurs because of sponsor-imposed salary caps (e.g., NIH).

4. Voluntary uncommitted effort (defined as effort expended on the project that is not committed in the proposal or compensated for by the sponsored project) is not documented on a Personnel Action Form (PAF) or on the Personnel Effort Report (PER) as sponsored activity.

5. As soon as the PERS Coordinators are informed, they will initiate a PAF. The timely completion of the PAF will ensure that an employee’s salary distribution between sponsored projects, companion accounts (for committed cost sharing), and non-sponsored funds are consistent with their effort.

6. During the life of a sponsored project, PERS Coordinators must be informed of any changes in effort. If at all possible, this should occur prior to when an employee’s actual effort changes. PERS Coordinators will complete a PAF so salary distribution will reflect actual effort as soon as possible.

7. PIs approve the PAFs for all personnel employed on their grants.

Effort Reporting Process

1. Three times a year a PER will be generated by the Effort Reporting System for all personnel covered by the Personnel Effort Reporting Policy. Georgia State University uses a web-based electronic Effort Reporting System (ERS). The PER will contain estimates of effort based on the percentages of an employee’s IBS that are allocated to all sponsored and non-sponsored accounts. These effort estimates are based on salary allocation percentages from the University payroll system. They are therefore based on proposed effort allocations rather than actual effort. They are provided solely for informational purposes.

2. Departmental PERS Coordinators should pre-review the PERs for all individuals in their unit and determine if the effort allocation is consistent with their records (e.g., their PAFs, notes based on discussions with PIs). Departmental PERS coordinators can complete the University-funded effort summary screen during pre-review based on knowledge of employees’ workload. After pre-review is completed, the PERs become available to appropriate certifiers (defined in “Who can certify PERs? Section” of this Policy).

3. Certifiers must review the effort percentages on the PER initially based on salary allocation and determine if those percentages reasonably correspond to the percentages of the actual effort on each sponsored project or activity. They should also estimate the percentage of University-funded effort spent on instruction, research, and other, as defined in “Definitions of Five Categories of Effort” of this Policy. The completed PER must reflect the individual’s total University effort (refer to Definitions). Total University effort (sponsored and non-sponsored combined) cannot be more or less than 100%.

4. If effort percentages based on salary allocation reflect actual effort, the certifier should certify the PER. Effort certification is the affirmation by the individual completing the PER that the percentages of effort reported on the report for the timeframe being considered are accurate. It is understood that such estimates only need to be reasonable and that effort devoted to different activities are frequently inextricably intermingled. Knowingly signing
an inaccurate effort certification is a serious violation of University policy, as well as potentially a violation of civil and criminal fraud statutes.

**Timing**

1. Georgia State University uses after-the-fact certification.
2. For fall and summer semester, PERs are created 30 days after the close out of the semester. Certifiers are responsible for completing effort certification within 30 calendar days from the time that effort reports are available for certification (i.e., 60 days after the close out).
3. For spring semester, the creation of PERS and the certification period occur on an accelerated schedule in order to be completed by the close of the fiscal year.

**Changes in Effort Report**

Changes initiated by the Certifier before the close of certification period:

1. When the percentage of actual effort expended is less than the percentage of salary charged to the sponsored project, the certifier must correct the PER. The certifier will change the effort allocation on the PER to reflect actual effort distribution. The certifier can then certify the corrected PER. When the percentage of actual effort is more than the percentage of salary charged to the sponsored project, no change in effort allocation is required because this effort is considered uncommitted voluntary cost sharing (see below).
2. The department PERS Coordinator must complete the appropriate PAF reallocating salary so that there is a change in the actual payroll distribution in the payroll system to match the actual effort. Note that all such PAF changes for Spring Semester must be made before the end of the fiscal year (June 30) in accordance with the Georgia State University’s year-end close-out procedures. **Retroactive adjustments to salary allocation.**

**Retroactive adjustments to salary allocation**

Retroactive adjustments to salary allocation are changes in salary allocations after the certification period (i.e., 60 days after the close of summer and fall semester or after the end of the fiscal year).

1. PAFs used for retroactive salary adjustments must be accompanied by a written request from the PI detailing the justification for the change. Lack of oversight or unidentified mistakes have not been widely accepted in recent audits as adequate justifications.
2. Retroactive salary adjustments must be approved by the Office of Sponsored Proposals and Awards (OSPA) prior to being processed. Such approval is contingent on an adequate justification.
3. Retroactive salary adjustments requesting costs be charged onto sponsored projects will not be approved if the requested adjustment is more than one year after the date of the initial charge.
4. If a PER has already been certified, it will be deleted. A revised PER will be generated based on the salary adjustment.
5. The PI must certify the revised PER.
6. Retroactive salary adjustments are cost transfers and must be completed in accordance with Georgia State University’s Cost Transfer policy and procedures.

**Who can certify PERs?**

*Employees whose salary allocation includes charges to a sponsored project(s) or a cost share account.* PERs must be certified by someone who has a “suitable means of verification that the work was performed.” (OMB A-21 Section J.10.c.2.c). Typically, the department staff including the PERS No: URSA--0002A Coordinator does not have after-the-fact knowledge of an employee's Total Work Effort and should not certify the effort of employees whom they do not supervise.

1. Faculty members on sponsored projects are required to certify their own PER. In extraordinary circumstances where a faculty member on a sponsored project is unavailable to certify his or her effort report, the Director of the Office of Sponsored Proposals and Awards (OSPA) or designee will be notified and will determine the appropriate steps to achieve certification.
2. For other personnel on sponsored projects:
   - PIs typically certify the PERs of employees working on their sponsored projects except for other faculty.
   - PI can designate another individual to certify a sponsored project's PERs. PIs must inform the department administrator in writing that the designee has suitable means of verifying the employee’s effort on the sponsored project (e.g., a Laboratory or Project Director).
3. Employees may certify their own effort reports.
Employees funded solely by University funds. Department coordinators can complete and certify PERS. This should only occur when employees do not expect to be funded by sponsored projects in future semesters.

Effort Commitment in Proposals and Subsequent Fulfillment
The following is a more detailed explanation of the relation between effort commitment, actual effort, and effort certification:

Levels of effort in any sponsored project proposal should be consistent with the actual effort that each individual is expected to expend on the project, except when not allowed by the sponsoring agency (e.g., academic year for many NSF programs). The amount of salary support requested normally should be determined by multiplying the proposed level of support by the individual’s Institutional Base Salary (IBS). (See below for more detailed examples.)

For example, if the proposed level of effort is 33.3% (or three person months for an academic year appointment), and the individual’s IBS is $60,000, the requested salary support would be $20,000 per year.

For proposal purposes, proposed level of effort must be expressed in accordance with sponsor requirements. Some sponsors require the level of effort be proposed in terms of person months (equivalent to one month of work), while others expect the proposed level of effort in percentage term (e.g., three person months is the same as 33.3% of a 9-‐‐‐month appointment). Salary requests also can be used to determine effort commitments (i.e., % of salary funded by sponsored project = % effort committed).

Faculty members at Georgia State University have either nine or twelve month appointments. Faculty members with nine month appointments typically divide effort between the nine month academic year and the three month summer term. This division of effort across the calendar year is different from payroll distribution (that divides the year into ten and two month periods).

Not all proposals are awarded; therefore, an employee’s proposed effort may exceed 100%. It is the PI’s responsibility to ensure that all key personnel can honor their effort commitments as determined by the terms and conditions of the award. Federal agencies (either via direct or indirect funding through federal flow through) require PIs to fulfill their effort commitments. At the time of an award or during the lifetime of an award, a PI may need to negotiate a change of effort commitments with the sponsoring agency. Documentation of sponsor approval of changes to effort commitments must be sent to the PI’s Sponsored Programs Officer at Georgia State University.

When an awarded budget reflects a reduction from the proposed budget, the PI must evaluate and determine the impact on effort commitments. Generally, a budget reduction of 25% or more from the proposed budget indicates that a proportional reduction in the effort commitment is appropriate, along with a reduced project scope of work. PIs should negotiate the reduced commitment of effort and scope of work at the time of the award.

Minimum effort. Faculty are expected to propose some level of activity (>0%) and the corresponding salary on which they are listed as Principle Investigator or key personnel unless specifically not allowed by the sponsor.

Maximum effort. Maximum amount of effort an employee can devote to a project is 100%. However, faculty generally have responsibilities for teaching, administration, and service that would preclude them from devoting 100% of their time to sponsored activities. During any period that a faculty member is devoting 100% of their university effort to sponsored projects, he or she cannot devote a significant amount of their effort to other activities that are considered part of their University effort (refer to “Definitions of Five Categories of Effort” of this Policy).

Effort during Academic Year
Faculty with nine month appointments can frequently expend effort on a sponsored project because they decrease effort on instructional activities and teach fewer courses during the academic year. However, effort and corresponding salary distribution is not synonymous with “course buyouts.” The following are examples of different ways faculty may fulfill their effort commitments to sponsored projects during the academic year.

1. Faculty may negotiate with their department head for a reduction of their instructional activities in order to fulfill their effort commitments during the academic year. They also may reduce their University-- funded “other” or “research” activities (refer to “Definitions of Five Categories of Effort” of this Policy). For example, when not working on a sponsored project, Dr. Jones’ University--funded (non--sponsored) workload during the academic year is 34% research, 33% instruction, and 33% other activities. After receiving an award, she is committed to spending 33% of her academic year effort engaged in activities related to the
sponsored project and receives 33% of her salary from that project. She reduces her instructional load one course each semester and also engages in less service activities than is typical for her unit. Her Personnel Effort Report would indicate that she spent 33% of her effort on the sponsored project and 67% on non-sponsored activities. She distributes her non-sponsored activities as 24% research, 20% instruction, and 23% other.

2. Faculty who are expecting to maintain a consistent level of effort on a sponsored project across the academic year should allocate the same percentage of salary to that sponsored project for fall and spring semesters. For example, Dr. Brown has committed 12.5% of his time for the academic year to a sponsored project and is released from teaching a course in the fall. If he is spending the 12.5% effort equally across the semesters, he should charge the sponsored project 12.5% for both fall and spring semesters. If he is only expending effort in the fall, he would charge the sponsored project 25% of his salary fall term.

3. Faculty may devote time to a sponsored project and reduce department/university research, non-coursework instruction, or other activities without a reduction in teaching load. For example, Dr. Smith, as a co-PI on a funded project, commits to spending 5% of his time to the sponsored project. His salary distribution would be divided between the sponsored project account (5%), and University accounts (95%). He divides his effort into these four types of activities: 5% on sponsored activities, 29% on department/University research, 33% on University instruction, and 33% on other activities.

4. A faculty member may devote more effort to a project than is committed in the proposal or reflected in salary allocation. This is known as voluntary uncommitted effort and is part of the faculty member’s non-sponsored (university) activities. University workload should be such that effort can be devoted to the project. For example, Dr. Clinton is working on her NSF-funded sponsored project during the academic year. She did not commit any specific amount of effort during the academic year in her proposal because the NSF program will not fund faculty salaries during the academic year. 100% of her effort is devoted to non-sponsored activities and her work on the NSF project is part of her university/department research activities. She may or may not be devoting more than the 34% of her total workload to research. She will divide her university workload accordingly. For example, Dr. Bush commits to spending 25% of her time to her sponsored project during the academic year and charges accordingly. She actually devotes 40% of her time to the project. Her PER will indicate she spent 25% of her time on the sponsored project, and 75% on University-funded effort. She divides her University-funded effort into 30% research, 20% instruction, and 25% other.

5. A faculty member may commit to expend effort on a proposal during the academic year but not request salary. This is committed cost sharing and must be documented in a companion account and follow cost share policy and procedures for mandatory and voluntary committed cost sharing.

**Summer Effort**
Faculty that have nine month academic appointments are permitted to expend up to an additional three months of summer effort on one or more sponsored project and earn up to three months of summer salary. This would be 100% of effort during the summer semester if that effort is devoted to sponsored activities. Effort devoted to a sponsor project during the summer can range from 1 to 100%, if a faculty member is not teaching a course. A course accounts for 30% of summer effort.

A request for summer salary indicates a commitment to put forth the comparable effort on the particular project during the summer, not the academic year. Faculty devoting any effort to activities not covered by a sponsored project cannot certify 100% effort to that sponsored project. Effort expended during the academic year does not satisfy a commitment related to the receipt of summer salary. Faculty who receive summer salary from a sponsored project will be required to certify that that effort occurred during the summer salary period.

For example, Professor Smith receives 100% of her salary during the summer months from a sponsored award. She will be required to certify that she spent 100% of her summer effort devoted to that sponsored project. If a faculty member has administrative, instruction, or non-research responsibilities during the summer period, generally, they are precluded from devoting 100% effort to sponsored projects and, thus, from requesting a full three months of salary from those sponsored projects.

**Academic vs. Summer Effort**
Most sponsors consider effort commitments in terms of the sponsored project’s budget period. For faculty with nine month salaries, effort committed during academic and summer periods do not need to be fulfilled during those periods, as long as actual effort for a budget year is not significantly reduced from the committed effort for that budget year AND the faculty member can certify they expended the effort during the period the sponsored project is charged.
For example, Dr. Lui committed to three person months (or 33.3%) of effort during the academic year in her proposal and commits no effort during the summer months. At the time of the award, she decides to devote 100% of her effort during the summer months to the sponsored project. She does not have any additional funds to charge the sponsored project for her academic year salary. She has fulfilled her commitment for the year. However, she must expend 100% of her effort during the summer period. Any effort devoted during the academic year cannot be used to fulfill the summer months’ effort. It is considered volunteer uncommitted effort and is not tracked as sponsored activity.

**Fulfillment of commitment through cost share accounts**

Because of unexpected expenditures for a sponsored project, a faculty member may wish not to charge his or her salary to the sponsored project. Committed effort can be fulfilled by establishing and charging a companion cost share account. However, this is voluntary committed cost share and required prior approval by the faculty member’s chair, dean, and the Vice President for Research due to its impact on F & A rates (see Cost Shares Policy and Procedures).

## RESPONSIBILITIES

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
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</thead>
<tbody>
<tr>
<td><strong>Principle Investigator or Director (PI / PD)</strong></td>
<td>Complies with effort reporting policy by assuring the accurate completion and return of effort reports to the Office of Sponsored Proposals and Awards (OSPA) via online PERS system</td>
</tr>
<tr>
<td><strong>Dept. Chair, Unit Head or designee</strong></td>
<td>Provides oversight to ensure that effort reports are completed in a timely manner by everyone in their department or unit; Works with OSPA to assure that all employees for which effort reports must be submitted are in the PERS system and properly assigned to a pre-reviewer.</td>
</tr>
<tr>
<td><strong>Office of Sponsored Proposals and Awards (OSPA)</strong></td>
<td>Prepares and issues effort report documents for spring, summer and fall effort reporting on sponsored projects; assures compliance with this policy; provides ongoing maintenance of effort reporting system for sponsored projects; provides effort reporting data to sponsors and other agencies as requested</td>
</tr>
</tbody>
</table>

## CONTACTS

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy interpretation and procedural questions</td>
<td>PERS Officer, Office of Sponsored Proposals and Awards (OSPA)</td>
<td>404-413-3502</td>
<td><a href="mailto:nandrews3@gsu.edu">nandrews3@gsu.edu</a></td>
</tr>
</tbody>
</table>

## RESOURCES

*GSU’s Personnel Effort Reporting webpage* with links to:

- PERS Policy and Procedures Online Training;
- Log-in to ERS Effort Reporting System;
- Other PERS resources.
Hiring Staff on Sponsored-Funded Awards

There is a “sponsor-funded” Human Resource representative in charge of facilitating the hiring process for sponsor projects who should be contacted for guidance and consultation prior to initiating this process. This person currently is Tineke Battle: tbattle2@gwu.edu or 3-3306.

There are currently four main categories of staff that can be hired on sponsor-funded awards (listed below). Faculty positions and graduate students cannot be hired independently to a sponsored award, but must be hired through specific faculty and graduate student application and approval processes set by the university and departmental unit. Faculty and graduate students can, however, be paid from a sponsor-funded award.

Step-by-step procedures are provided for each type of sponsor-funded hire to help walk you through the process. All questions should be directed to your departmental hiring personnel, or to the “sponsor-funded” Human Resources representative (listed at top of page).

- Hiring Process for Research Staff positions Process
- Hiring Process for Positions Named on Awards Process
- Hiring Process for Postdoc Fellowship positions Process
- Hiring Process for Postdoc Research Associate positions Process

NOTE about personnel transferring with a sponsor-funded award to Georgia State: When transferring sponsor-funded personnel to Georgia State from another institution along with the grant from which they are paid, the transferring employee must complete and mail in all paperwork in their new employee hiring package prior to their start date at Georgia State in order to get benefits instituted by their start date at GSU. This is particularly important to prevent gaps in healthcare coverage, for example.

Position approval process

**Pre-approved job titles**

- There is a “pre-approved” list of sponsor-funded titles with job specs (see HR site for list of titles). Positions (new or existing) that use pre-approved job titles will not be required to be reviewed by class and comp prior to posting.
- PIs (or their representative) complete a Position Review Form (short form) and submit it to the sponsor-funded HR representative. This can be done prior to grant award (recommended).
- The sponsor-funded HR representative will review and approve the position and issue a position number which is needed for job posting.

**Non pre-approved job titles**

- PIs can use other Georgia State job titles, or even create a new job title. These positions must be reviewed and approved by class and comp prior to posting. The regular Position Review Form is used. This can be done prior to the award (recommended).
- New job titles that are used regularly by PIs can be added to the pre-approved list by making a request to the sponsor-funded HR representative.
Faculty and Staff Research Education and Training

The University Research Services & Administration offers research education and training located at http://ursa.research.gsu.edu/training/. Among the training offered are:

**Research Solutions Knowledge** – Research Solutions' Knowledge Base contains tutorials and How-Tos on resources and services such as HPC resources, Research Portal, RedCap, Division of Health Promotion and Behavior Cloud Server, Promotion & Tenure Portal, along with other How-To articles.


**Certifying Effort** – Personnel Effort Reporting policies and procedures ensure that Georgia State University complies with all applicable federal laws and regulations. They ensure that the effort expended on sponsored projects is appropriately documented and justifies the salaries charged to those projects. They also ensure Georgia State University can track faculty effort expended on research activities. Financial penalties and expenditure disallowances can occur if employees do not comply with this policy. All individuals involved in the effort certification process are expected to abide by the provisions of the Personnel Effort Reporting Policy and Procedures. More guidance is also provided in the PERS Overview Presentation.

**Revising an IRB Protocol Application in iRIS** – Changes to an IRB protocol are typically requested by the IRB Committee following their initial evaluation of the protocol. This tutorial provides step-by-step instructions to walk you through the process of making changes to an IRB protocol that has been submitted in the iRIS system. Additional assistance is always available from the IRB staff.

**BOR Right to Know Training** – federal regulations require that all employees be trained on the new Hazard Communication Standard (HCS) label elements and new Safety Data Sheets. As an employee of the State of Georgia, you have the right to know about hazardous chemicals in the workplace. This right is guaranteed under Georgia’s “Public Employee Hazardous Chemical Protection and Right to Know Act of 1988” (O.C.G.A. 45-22-2).

Along with your right to know, recent federal regulations now provide you the “right to understand” with an updated Hazard Communication Standard (HCS). This new standard makes it easier for you to understand labels on hazardous chemicals and information in safety data sheets.

This course, which now includes significant changes to chemical hazard communication, is required to be completed annually by all employees and will take about 30 minutes to complete. The course is a linear series of slides designed to familiarize you with the basics of the Right to Know law. It is organized sequentially with some Knowledge Checks from time to time to check your knowledge. Navigation links for the module are in the upper right of the browser window just below the banner image.

**Join PI Listserv**

Subscribe to the Georgia State University PI Listserv and access information to enhance your grant success. This listserv is used to disseminate information that is directly relevant to research investigators at Georgia State who are or plan to be PIs or co-PIs on external grant proposals and awards. This information includes things such as policies and procedures for the conduct of research at Georgia State.

You may subscribe or unsubscribe to the PI Listserv in either of two ways: Email Kelly Stout, Ph.D. (kpowellstout@gsu.edu) your request to be added to the list, or follow the subscription instructions below:

1. Sign in at http://listserv.gsu.edu. If this is your first time accessing Listserv, click Get Password. Enter your @gsu.edu email address, or other email account and the desired passcode, then click Register Password.
2. Click Email Lists in menu at the top.
3. Scroll down until you find the list named “PIs.”
4. Click on this list name.
5. Click on “Join or Leave PIS”
6. Enter your first and last name and Georgia State email address where indicated. You are not authorized to send emails to the listserv so you do not need to change any of the settings below this.
7. Click either “Join” to subscribe or or “Leave” to unsubscribe yourself from the list.

Addition subscriber information is available at: gsu.edu/help/28874.html.
Budget Management

There are sponsor, federal, state, local and university rules and regulations that govern expenditures made against sponsored awards.

Cost-reimbursable and fixed price awards
In order to appropriately administer and closeout awards within the University’s financial system, projects are categorized into two distinct types: cost-reimbursable and fixed-price.

Cost-reimbursable – sponsored projects provide for payment of allowable incurred costs, to the extent prescribed in the agreement. In other words, the university obtains the funding after the charges have occurred. These agreements establish a budget of total cost for the purpose of obligating funds and establishing a ceiling that the sponsor will not normally exceed. Requests for reimbursement of costs are most likely accomplished through either drawing-down funds via letter of credit or invoicing. Most projects at Georgia State are categorized as cost-reimbursable. In rare cases, a sponsored project that is cost-reimbursable may provide payments in advance of costs being incurred. In these agreements, the sponsor requires a final or intermittent financial report reflecting all costs incurred and a refund of unused funds upon termination/closeout of the award.

Most federal projects are cost-reimbursable and are paid via letter of credit. Costs are incurred and then "drawn down" through a reporting process where expenditures are reported on a quarterly basis. Federal projects are almost never funded in advance of expenditures, hence when a project is over, there are no actual funds that remain or need to be returned. Although some non-federal projects also are funded through invoicing or letters of credit, many state, foundation, and private cost-reimbursable sponsored projects may be funded in advance (prior to incurring expenses).

For cost-reimbursable awards, as part of the monthly review process, RFS requests funds from sponsors to reimburse GSURF for each month’s expenditures. Invoices for state, local, and private sponsored projects are system-generated through our financial accounting system on a monthly basis. The RFS staff accountants generate quarterly invoices. Non-federal sponsors are invoiced either monthly or quarterly, depending on the terms of the award.

Fixed price – Sponsored projects that are fixed price operate under an established price that is not subject to any adjustment on the basis of the contractor’s cost experience in performing the agreement. In other words, prices are determined in advance for services to be delivered. Payments are made on a set schedule or based on completion of some part of the agreed upon work (deliverables schedule). If there is a deliverables schedule, the PI must notify RFS when a deliverable has been accomplished. This type of project places maximum risk and full responsibility for all costs and resulting profit or loss on the contractor. In these cases, the contractor is motivated to control costs, insure efficiency, and minimize the administrative burden on the contracting parties.

When the fixed price total exceeds the total costs incurred, the remaining funds are considered residual balances or fixed-price residuals. The treatment of these balances varies depending on whether the sponsored project is funded through the Georgia State University Research Foundation or Georgia State. The vast majority of the university’s sponsored projects are funded through the Research Foundation where residual balances are transferred to departmental residual projects (i.e., ALR##, BLR##). Once all project deliverables are completed and all funds are received, the original project is closed out within 90 days of the project end date and all residual funds are transferred.

Some fixed-price awards or private awards that provide funds in advance are set up in interest-bearing accounts to earn interest. Typically the interest earned does not need to be returned to the granting agency and is distributed at the end of the award if the interest is over a set amount. Contact your RFS representative for more details.

Purchasing from grants and contracts
Purchases from a sponsored award or contract must be allowable, allocable and reasonable, according to the Direct Cost Charging Policy. All charges must be allowable for the project. Although charges should follow as closely as possible the detailed budget in the award/contract, how much flexibility is allowed by the sponsor is determined by the terms and conditions of the award (see rebudgeting section).
Allowable and unallowable costs

The majority of awards received by Georgia State University require compliance with the cost principles addressed in the OMB Circular A-21 and in GSU’s Direct Cost Charging Policy. As a state institution, Georgia State must follow all State of Georgia policies regarding purchasing (see http://www.usg.edu/business_procedures_manual/section3/), including policies regarding the use of minority suppliers/vendors for certain purchases.

An allowable cost is a cost that can be paid by your contract or grant. GSU considers a cost to be allowable when it meets the following tests:

1. The cost is **reasonable**; it reflects what a prudent person might pay.
2. The cost is **allocable**; the contract or grant that paid the expense benefits from it. For a cost to be allocable, it must meet one of the following criteria:
   - It is incurred solely to advance the work under the sponsored agreement.
   - It benefits the sponsored agreement and the work of the institution, in proportions that can be approximated through the use of reasonable methods.
   - It is necessary to the overall operation of the institution and is deemed to be assignable in part to sponsored projects.
3. The accounting treatment of the cost is **consistent**.
4. The cost is **allowable** as defined by A-21 and/or by the terms of the particular award.

These requirements pertain to costs associated with developing a proposal, recording in the University accounting system, or reporting on a financial report.

**Super circular reference:** § 200.403 Factors affecting allowability of costs.

- Be necessary and reasonable, and allocable,
- Conform to any limitations or exclusions set forth in the cost principles or the award,
- Be consistent with policies and procedures afforded all activities of the organization,
- Be accorded consistent treatment,
- Be determined in accordance with generally accepted accounting principles (GAAP),
- Not be against the law,
- Not already be included in a cost sharing or matching requirement,
- Be adequately documented.

**Unallowable costs:** An unallowable cost is a cost that cannot be paid by your 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.

- Specifically identified in the grant/contract as being unallowable.
- Specifically identified in Circular A-122, as being unallowable.
- Does not meet the criteria listed in Circular A-122 to be allowable.
Changes to an Award

Changes made to an original award can take many forms and may require various levels of approval. Regardless of the nature of the changes made, if they are substantial to the project, some approval is required. Even if certain changes can be made without prior approval of the sponsoring agency (under expanded authority), typically these changes will require institutional prior approval.

Some of the most common changes include:

- Change in scope of work or specific aims – requires sponsoring agency approval
- Change in PI – requires sponsoring agency and OSP approval
- Change in other key personnel – seek clarification from agency
- Reduction of effort of key personnel (by 25% or more)
- Absence of key personnel for more than three months (including sabbatical, sick leave, and other types of leave of absence)

It is important to remember that when re-budgeting you should not transfer budget from non-Indirect cost-bearing to indirect cost bearing budget categories. Doing so results in added IDC that the sponsoring agency typically will not cover leaving the university or department responsible for these additional costs. Also, if you transfer budget from IDC-bearing to non-IDC bearing budget categories, you will lose the extra IDC (you cannot use it somewhere else in your budget).

Re-budgeting

Re-budgeting within awarded budget line items is usually possible, however, the sponsoring agencies have different restrictions on deviations from the approved budget. It is important to know the terms and conditions of your award. For some, you need sponsor approval only when you rebudget more than 25% of the total project budget; for others you need approval when you rebudget 10% of a budget category. When re-budgeting requires approval by the sponsoring agencies, a formal written request with accompanying justification and a completed re-budget must be made and processed through OSP.

No-cost extensions

A no-cost extension allows funds to be expended past the original project end date and extends the date that final programmatic and financial reports are due (typically for up to one year). All requests for no-cost extensions must be approved prior to the expiration of the grant. Under the terms and conditions of many federal awards, the university has the option of extending the project for a period of up to 12 months without having to contact the sponsor for permission if the award is under expanded authorities. For these grants, PIs should complete the appropriate forms, obtain the appropriate signatures, and submit the request to the OSPA.

For those grants that require agency approval for a no-cost extension, a PI should prepare a separate written request including a justification for the extension that relates to the completion of the objectives of the award. Requests for no-cost extensions should NOT be made just because funds are remaining. These requests must be routed to OSPA. Please note that requests to agencies generally take one to two months to process and approve. Therefore, we suggest such requests be submitted 90 days before the expiration of the grant in order to have the approved extension prior to the original expiration date.

Reduction of effort of key personnel

Prior approval must be obtained from the sponsoring agency anytime there is a decrease in effort of more than 25% of any key personnel listed on a sponsored project. See Personnel Effort Reporting Policy, section on Effort Commitment.

Transfer of grant/contract to or from Georgia State

When a Principal Investigator (PI) leaves one university or non-profit institution to accept a position at another, he/she generally is allowed to take any active grant and/or pending proposal to the new institution. Since awards are made to the institution and not directly to the PIs, the transferring PI needs to review the award terms and conditions and sponsor policies concerning change of grantee and relocation of PI and then work with his/her grants administrator at the relinquishing institution to prepare the necessary paperwork and to obtain approval to relinquish the award to the new institution.
The sponsor and the relinquishing institution should agree to any transfers and the new institution should give written notice to the relinquishing institution that it will accept the transfer, usually with no changes to the scope of work or the budget, before the transfer paperwork is submitted. Also, it is important to note that the start date of the PI at the new institution does not necessarily coincide with the transfer date of their grants. There are often delays in transferring grants that will result in grant start dates later than the start date of the PI at the new institution.
A cost transfer between grant or contract funded accounts (i.e., sponsored projects) may be made under the following conditions:

1. The cost is proper and allowable under the project's sponsor and university's policies.
2. Justification for the transfer is documented.
3. Transfers are made within 90 days of discovery of error. The Principal Investigator must personally sign all cost transfer documents submitted more than 90 days after the charge's original discovery date.
4. No charge may be transferred to or between sponsored project accounts in excess of one year from the original date of discovery except in approved extraordinary circumstances.
5. No transfer involving State funds beyond current fiscal year.

As part of the department/unit monthly Cost Expenditure Review, all cost transfers related to personnel made through a Personnel Effort Report (PER) and completion of an appropriate payroll action form (PAF) during the certification period is not considered a cost transfer under this policy. A change to a previously certified PER is a cost transfer.

Under this policy, justification requirements for current year changes are satisfied and supported by the completion and approval of the Personnel Effort Report and Payroll Action Forms. A payroll adjustment affecting a prior fiscal year must be completed by Research Financial Services. The Department and Principal Investigator must submit adequate explanation to withstand audit scrutiny.

**DEFINITIONS**

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost transfer</td>
<td>Movement of expense(s) between two different university accounts</td>
</tr>
</tbody>
</table>

**POLICY DETAILS**

Cost transfers are exceptional activities and should not occur frequently. Cost transfers to or from sponsored project accounts should represent corrections and must be made promptly after the error is discovered. The transfer must be supported by a written explanation of how and why the error occurred and a certification of the correctness of the new charge. An explanation that merely states that the transfer was made “to correct error” or “to transfer to correct project” is not sufficient.

Appropriate justification will detail:

1. when the error was discovered,
2. what the charge was for,
3. why the charge was incorrectly made, and
4. how it specifically relates to the sponsored project account to which it will be transferred.

Cost transfers to or between sponsored projects accounts are only allowable when there is direct benefit to the project account being charged.

Costs may not be shifted between accounts or from one budget period to the next solely to cover cost overruns. Cost transfers based on funding considerations are prohibited (i.e., cost transfers cannot be done to use up remaining funds).

The intentional “parking” of charges on a sponsored project account pending transfer to another sponsored project account upon its funding is unallowable. Parking of charges for any reason is considered a misuse of grant funds.

The documentation for cost transfers must be retained for the period stipulated in the University System of Georgia, Board of Regents record retention schedule and be available for verification during the course of an audit or other review.

Examples of Transfers or Corrections

1. Clerical Errors
   Correction of clerical errors must be made promptly after errors are discovered. The transfer must be supported by written text explaining how the error occurred (i.e., obvious typographical error, etc).

2. Unallowable Cost
   If the cost is not appropriate on the sponsored project account and is to be paid from state funds or discretionary restricted funds, simply state this fact. Once a transfer is made, further transfers of the same cost to yet another (i.e., a third) account are not allowable.

3. Closely Related Work
   When closely related work is supported by more than one funding source, a cost transfer may be made between those accounts, provided it is a proper charge and the transfer is supported by a written explanation.

PROCEDURES

Issued: July 6, 2006
Revised:

While cost transfers may seem to be inherent in sponsored award activity, EVERY EFFORT SHOULD BE MADE TO REDUCE THE INSTANCES THAT WOULD MAKE COST TRANSFERS NECESSARY. Occasionally circumstances may be such that transfers are unavoidable such as pre-award costs, effort adjustments, cost overruns, grant termination, shared cost between two or more projects, or a simple error.
Cost transfers fall into two general categories: Personnel and Non-personnel.

**Personnel**
Any change to personnel costs or distributions after completing a certified Personnel Effort Report (PER) is considered a cost transfer. In cases where the transfer is necessary, the requestor/initiator must notify the Time and Effort Coordinator in Office of Sponsored Proposals and Awards (OSPA) of the change and request a corrected Personnel Effort Report for certification. The requestor/initiator must forward a written justification approved by the Principal Investigator to the assigned OSPA representative. Once the OSPA representative approves the transfer, the corrected PAF, a certified corrected PER, written justification and OSPA approval will be routed to the College Administrative Officer for approval and update in the Human Resources System.

**Non-Personnel**
The appropriate College Administrator or Department Business Manager should be contacted by the individual desiring a non-personnel cost transfer. Each individual college or school determines who has the authority to affect cost transfers. All cost transfers must include appropriate justification in the description field of the journal voucher. The journal voucher will be routed through the designed departmental or project workflow as established in the financial accounting system. Please refer to the Cost Transfer Policy for guidance on appropriate justifications.

If the transfer is over 90 days from the original discovery date, a request for approval must be submitted to the OSPA Officer. It should contain original voucher information and accompany a written justification signed by the Principal Investigator. Once the OSPA Officer approves the transfer, the signed justification and the OSPA approval will be routed to the College Administrative Officer or designated Departmental Business Manager for approval and update in the financial accounting system.

**Transfer Timing**
To the maximum extent possible, cost transfers should be made within 90 days of the discovery of the charge.

When transfers of charges are made greater than 90 days from the date of discovery, a justification from the Principal Investigator is required.

Charges older than one year (greater than twelve months) may not be transferred onto or between sponsored project accounts except in certain approved extraordinary circumstances.

**Late Awards**
In the event of late award documents, the department should request an account to be established in advance (Preaward or Advance Account) of the award’s receipt by completing an Institutional Prior Approval System (IPAS) form and submitting it to the Office of Sponsored Proposals and Awards.
RESPONSIBILITIES

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator/Project Director (PI/PD)</td>
<td>Initiates cost transfer requests when needed; Attempts to ensure that all initial charges are made to correct or appropriate accounts whenever possible to minimize cost transfer transactions.</td>
</tr>
<tr>
<td>Department or Unit Approver</td>
<td>Reviews and approves or denies cost transfer requests that do not involve salary.</td>
</tr>
<tr>
<td>Department Chair or Unit Head</td>
<td>Reviews and approves or denies cost transfer requests for salaries; Provides oversight on other costs transfer activity.</td>
</tr>
<tr>
<td>Office of Sponsored Proposals and Awards (OSPA)</td>
<td>Monitors and completes all cost transfer requests to sponsor project accounts; Flags accounts where there are too many cost transfers or inappropriate cost transfer and follows up with department or unit.</td>
</tr>
</tbody>
</table>

CONTACTS

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy interpretation and related questions</td>
<td>Office of Sponsored Proposals and Awards (OSPA)</td>
<td>404-413-3502</td>
<td>Click here for list with your OSPA contact</td>
</tr>
<tr>
<td>Cost transfer status</td>
<td>Dept. or Unit manager of Grants and Contracts</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

RESOURCES

Cost Transfer Request Form can be found in the File Finder on the University Research Services & Administration (URSA) website.
The PI has responsibility for the technical and fiscal management of a sponsored project, and ultimately the orderly project closeout. The Office of Research Financial Services (RFS) sends a number of letters described below to assist the PI in the vital financial close-out/termination process.

**Pre-termination notification**
A Pre-Termination letter from RFS is e-mailed out approximately 90 days prior to a project’s termination, is designed to initiate the PI’s review of the project financial activity, especially to clear encumbrances and finalize all relevant charges needed prior to project termination. This letter is informational and does not require the PI to return the letter to RFS. Department administrators/business managers also receive copies of the letter. The letter becomes part of the permanent financial records that are reviewed by internal and external auditors as well as applicable funding agencies.

**Close-out letter**
This letter notifies the PI that the project has ended and requests that he/she take the necessary steps to resolve any outstanding matters prior to termination (e.g., outstanding charges or issues that RFS needs to know about). A project summary report of expenditures covering the entire grant period is attached. This letter is a certification of expenditures for the entire project period and must be signed, dated, and returned to RFS by the PI within two weeks. Department administrators/business managers also receive copies of the letter. The signed letter becomes part of the permanent financial records that are reviewed by internal and external auditors as well as applicable funding agencies.

**Financial close-out of award**
To ensure that proper close-out of sponsored awards complies with agency rules, the RFS Officers perform a close-out review that includes the review of all award and companion account expenditures and receipts, as well as, a review of the payroll system records and the accumulation of data necessary to provide an audit trail. It is the responsibility of Georgia State to ensure that adequate provision is made for the auditing of accounting information and the accounting system that processes the accounting data. To this end, the university’s financial system stores five or more years of award accounting data on-line. RFS maintains hard copies of financial reports submitted to sponsoring agencies and archives related to budget and expenditure correspondence for a minimum of five years, unless specified otherwise by the sponsor. RFS has liaison responsibility for the coordination of all audits, audit responses, and requests for accounting information on sponsored awards from organizations outside the University.

**Final reports to funder/agency**
With few exceptions, every sponsored project will require a number of reports during the life of the project and most certainly at its conclusion. Every PI/PD should be prepared to submit a final technical report at the very least. The importance of the submission of such a report on a timely basis cannot be overstated. In a grant or contract arrangement, unlike a gift, the sponsor expects and deserves to be informed of results. Negligence by the PI/PD may substantially impact his/her (and the university’s) ability to receive other support from the sponsor; it may also result in a loss of payment for costs already incurred. In addition to technical report(s), other reports may be required relating to inventions, equipment accountability, and fiscal data and voucher submissions. The latter two are the responsibility of the RFS, while the PI must prepare the first two. The PI should send to OSP a copy of their final programmatic report—(if report not required, a note from the PI/PD so stating) and a report of inventions, patents, and copyright materials produced with the aid of sponsored funds. These reports will be scanned and stored as an attachment to OSP’s database for use in university reports and audits.

**Remaining funds**
Any “funds” remaining on a cost-reimbursable award is not authorized for expenditure because funds are not collected before they are invoiced. Funds remaining on a fixed price award must be spent within 120 days (three months) of the end of the project after which the funds get moved into a residual account to be used by GSURF.
The following procedures are intended to address the transfer of sponsored awards to or from Georgia State typically when the Principal Investigator on the award requests such a transfer, but may also occur under other conditions. There are many other procedures and logistical issues that are involved in the transfer of a Principal Investigator or a lab to or from GSU, but those procedures are not addressed in this document.

**General Guidelines**

When a Principal Investigator (PI) leaves one university or non-profit institution to accept a position at another, he/she generally is allowed to take any active grant and/or pending proposal to the new institution. Since awards are made to the institution and not directly to the PIs, the transferring PI needs to review the award terms and conditions and sponsor policies concerning change of grantee and relocation of PI and then work with his/her grants administrator at the relinquishing institution to prepare the necessary paperwork and to obtain approval to relinquish the award to the new institution.

Sponsor prior approval is required for the transfer of the legal and administrative responsibility for a grant--supported project or activity from one legal entity to another before the expiration of the approved project period (competitive segment). A change of grantee request normally will be permitted only when all of the permanent benefits attributable to the original grant can be transferred, including equipment purchased in whole or in part with grant funds. In reviewing a request to transfer a grant, the sponsor will consider whether there is a continued need for the grant--supported project or activity and the impact of any proposed changes in the scope of the project. A change may be made without peer review, provided the PI plans no significant changes in research objectives and the facilities and resources at the new organization will allow for successful performance of the project. If these conditions or other programmatic or administrative requirements are not met, the sponsor may require peer review or may disapprove the request and, if appropriate, terminate the award.

Most institutions should have in place a procedure for grant transfers. The sponsor and the relinquishing institution should agree to any transfers and the new institution should give written notice to the relinquishing institution that it will accept the transfer, usually with no changes to the scope of work or the budget, before the transfer paperwork is submitted. **Also, it is important to note that the start date of the PI at the new institution does not necessarily coincide with the transfer date of their grants.** There are often delays in transferring grants that will result in grant start dates later than the start date of the PI at the new institution.
Sometimes, in the best interest of the project, the decision is made for an institution to retain the award when the PI leaves. Leaving a grant at the PI’s former institution may involve rebudgeting of funds to a subcontract for the new institution for the PI’s continued work and collaboration on the project. When this is the case, the PI must make arrangements in concurrence with his/her former institution’s designated official to assign a new PI at his/her former institution and arrange for a subcontract to be issued to the new institution. In most cases the change of PI also has to be approved by the sponsor.

SPECIAL CIRCUMSTANCES:

- If a grant is scheduled to end near the estimated transfer date, it is recommended that the PI spend down and close-out the grant rather than transferring it.
- If a no-cost extension is going to be requested near the estimated transfer date (30 days or fewer), it is recommended that the PI discuss with the grants officer at his/her new institution to determine which institution should submit the no-cost extension request.
- If a progress or financial report for a grant is due before the estimated transfer date, it is recommended that the PI discuss with the grants officer at his/her new institution to determine which institution should submit the report.

DEFINITIONS

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Grantee</td>
<td>The organization or individual, awarded a grant or cooperative agreement by the sponsor that is responsible and accountable for the use of the funds provided and for the performance of the grant supported project or activities. The grantee is the single legal entity even if a particular component is designated for a subcontract in the award document. The grantee is legally responsible and accountable to the sponsor for the performance and financial aspects of the grant-supported project or activity.</td>
</tr>
<tr>
<td>Relinquishing Statement</td>
<td>Official statement relinquishing interests and rights in a federally funded public health service research grant.</td>
</tr>
<tr>
<td>Subawards / subcontracts</td>
<td>As it pertains to this policy, these terms mean an award of financial support subsidiary to a prime award (e.g., a grant, cooperative agreement, and other agreements) made by a prime award recipient to an eligible subrecipient. It also includes awards made by a subrecipient to a lower tier subrecipient. It does not include procurement of goods and services through the funds provided in a prime award.</td>
</tr>
</tbody>
</table>

Transferring Grants TO Georgia State University (GSU)

Below are the primary steps and a suggested timeline for transferring a grant from an institution to GSU. The timeline provided is only suggestive in order to minimize the time between the PI arriving at GSU and the transfer of the grant to GSU.
The grant transfer process may take up to six months or longer depending on when the grant accounts can be closed at the relinquishing institution, when that institution submits their Financial Statement of Relinquishment to the grant’s sponsor, and when the sponsor issues notice of award to GSU. Equipment purchased off of a grant can only be transferred with the grant with written approval of the sponsoring agency, the relinquishing institution, and the new institution (which must agree to any cost associated with housing and maintaining the equipment).

### Timeline

<table>
<thead>
<tr>
<th>Timeline</th>
<th>Step</th>
</tr>
</thead>
<tbody>
<tr>
<td>As soon as PI signs GSU offer letter</td>
<td>PI contacts the sponsor’s program officer or representative for sponsor’s approval to transfer a grant.</td>
</tr>
<tr>
<td>As soon as PI signs GSU offer letter</td>
<td>PI submits to their new department or college grants officer at GSU a list of all of the grants they plan to transfer to GSU (title, number, sponsor, agency contact, current institution grants manager contact, notice of award, contact information of person at current institution) along with the original NGA(s). Once GSU has this information, they can work directly with the current institution and sponsor on the transfer details.</td>
</tr>
<tr>
<td>As soon as PI signs GSU offer letter</td>
<td>Once verbal approval to transfer a grant is received from the sponsoring agency, PI contacts their current institution (department grants officer and/or institutional grants officer that they normally work with) to request approval to transfer a grant.</td>
</tr>
<tr>
<td>At least 3-4 months prior to GSU start date</td>
<td>Once approval to transfer a grant is received from the PI’s current institution, the PI should set a date to stop all spending on each grant account and notify their department or college grants officer to begin to close these accounts on the set date(s). NOTE: Continued spending on a grant will delay this process. It can take 90 days or more to clear all encumbrances from a grant account before the institution may relinquish the grant back to the sponsor.</td>
</tr>
<tr>
<td>2-3 months prior to GSU start date</td>
<td>If applicable, the PI should submit all IRB, IACUC and/or Biosafety protocol applications to GSU’s IRB, IACUC and Biosafety offices, respectively. Even if grants are transferred, research cannot begin until these protocols are approved through GSU.</td>
</tr>
<tr>
<td>1 month prior to GSU start date</td>
<td>For NIH grantees only: PI (or his/her new department grants manager at GSU) should complete and submit the eRA Commons Registration form to GSU’s Office of Sponsored Programs to transfer the PI’s eRA Commons affiliation from their prior institution to GSU. Please include the current eRA Commons ID on the registration form.</td>
</tr>
<tr>
<td>1 month prior to GSU start date</td>
<td>For NSF grantees only: PI (or his/her new department grants manager at GSU) should complete and submit the FASTLane Registration form to GSU’s Office of Sponsored Proposals and Awards (OSPA) to transfer the PI’s FASTLane affiliation from his/her prior institution to GSU. Please include the current FASTLane ID Number on the registration form.</td>
</tr>
</tbody>
</table>

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Transferring Grants FROM Georgia State University (GSU)

Below are the primary steps and a timeline for transferring a grant from GSU to another institution. The timeline provided is only suggestive in order to minimize the time between the PI arriving at their new institution and completion of the grant transfer process. The grant transfer process may take up to six months or longer depending on when the grant accounts can be closed at GSU, when GSU submits their Financial Statement of Relinquishment to the grant’s sponsor, and when the sponsor issues notice of award to the PI’s new institution. Equipment purchased off a grant can only be transferred with the grant with written approval of the sponsoring agency, the relinquishing institution, and the new institution which must agree to any cost associated with housing and maintaining the equipment.

### Timeline

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>As soon as PI signs an offer letter</td>
<td>PI contacts the sponsor’s program officer or representative for sponsor’s approval to transfer a grant.</td>
</tr>
<tr>
<td>As soon as PI signs an offer letter</td>
<td>Once verbal approval to transfer a grant is received from the sponsoring agency, PI should contact his/her department’s GSU OSPA representative to request approval to transfer a grant.</td>
</tr>
<tr>
<td>As soon as PI signs an offer letter</td>
<td>PI notifies his/her new institution about the grants he/she plan to transfer there (title, number, sponsor, agency contact, current institution grants manager contact) along with the original NGA(s). Once the new institution has this information, they can work directly with GSU and the sponsor on the transfer details.</td>
</tr>
<tr>
<td>At least 3-4 months prior to leaving GSU</td>
<td>Once verbal approval to transfer a grant is received from GSU, the PI should set a date to stop all spending on each grant account and work with their department grants officer and their department’s RFS representative to begin to close these accounts on the set date(s). NOTE: Continued spending on a grant will delay this process. It can take 90 days or more to clear all encumbrances from a grant account before GSU may relinquish the grant back to the sponsor.</td>
</tr>
</tbody>
</table>
## RESPONSIBILITIES

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
</tr>
</thead>
</table>
| **Principle Investigator / Project Director (PI/PD) (may be completed with help from department or college grants officers)** | 1. Review the award terms and conditions and then contact the sponsor’s Program Officer and inform him/her of the intent to transfer the grant to or from GSU. Each sponsor and federal agency handles grant transfers differently and the requirements for that agency must be followed. The Program Officer will guide the PI as to the appropriate steps. The Grants Officer in the PI’s current or new institution may also assist.  
2. Initiate transfer procedures at relinquishing institution and inform the appropriate parties at relinquishing institution of his/her intent to transfer the grant(s) to new institution. Most relinquishing institutions must provide written approval to transfer a grant.  
3. Consult with departmental or college and central grants administrators at new institution. The central officer is the representative from the Office of Sponsored Proposals and Awards (OSPA) at GSU assigned to the GSU department.  
4. Provide to central grants administrator at the new institution the sponsor assigned number and project title for each grant/contract to be transferred and the name and telephone number for the sponsor’s administrative specialist assigned to each grant.  
5. Provide to central grants administrator a copy of the Final Financial Report and a copy of the last Notice of Grant Agreement (NGA)/award/contract from the transferring institution.  
6. Complete and route through central grants administrator (include a completed [GSU Proposal Routing Form](#) for each project to be transferred to GSU and the transfer/change of grantee paperwork required by the sponsor).  
7. Obtain written approval from the relinquishing institution’s approval authority for the transfer of any equipment purchased off of the grant being transferred from or to GSU. |
| **Office of Sponsored Programs (OSP) at GSU** | 1. Review the list of awards/proposals the PI will be transferring to GSU.  
2. For grants being transferred to GSU, obtain from the PI the sponsor’s Program Officer and Grants Management Specialist (if two different people) for each award, and obtain copies of award notices/agreements.  
3. For grants being transferred to GSU, coordinate with the transferring PI to assure all appropriate documents are provided to GSU and sponsor. Request PI provide estimated unobligated balances, verify equipment transfers, and verify the relinquishing date with the relinquishing institution.  
4. For grants being transferred to GSU, negotiate award/subaward to GSU from the PI’s former institution when that route is chosen over transfer of the grant/contract. |

**NOTE:** The central grants administrator should take full responsibility for communicating with the sponsor and relinquishing institution on all grant transfer issues once PI has provided central office with all information. Any changes in technical aspects of the grant (eg. scope of work) may still be handled by the PI.
Research Financial Services (RFS) at GSU

1. For grants being transferred out of GSU, work with PI to set dates to close grant accounts and provide requested information to the new institution.
2. For grants being transferred out of GSU, review various reports to ensure that all direct expenses have been posted to awards that PI will transfer from GSU.
3. For grants being transferred out of GSU, verify indirect cost expenses.
4. For grants being transferred out of GSU, obtain all cost-share documentation.
5. For grants being transferred out of GSU, submit the Final Financial Report to the sponsor in a timely manner and keep a copy for the project file.

CONTACTS

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initial steps in transfer process</td>
<td>PI’s current or new department at GSU</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Questions about transferring grants to or</td>
<td>Office of Sponsored Proposals and Awards</td>
<td>404-413-3502</td>
<td>Click here for list with your OSPA contact</td>
</tr>
<tr>
<td>from GSU</td>
<td>(OSPA)</td>
<td></td>
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</tr>
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</table>

RESOURCES

Helpful Links:
A. National Institutes of Health (Section 8.1.2.7)
B. National Science Foundation (Chapter 2; Section B.2.h)

NOTE: Reference to the above guidelines does not preclude the required contact with the sponsor’s Program officer and Contracting Officer, GSU’s Office for Sponsored Proposals and Awards, or PI’s current institution.
**Glossary of Terms and Acronyms**

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Term</th>
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<tbody>
<tr>
<td>CEHD</td>
<td>College of Education and Human Development</td>
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<tr>
<td>IDC</td>
<td>Indirect Cost</td>
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<tr>
<td>IRB</td>
<td>Institutional Review Board</td>
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<tr>
<td>F&amp;A</td>
<td>Facilities and Administration (indirect cost)</td>
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<tr>
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<td>Georgia State University Research Foundation</td>
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<td>Modified total cost</td>
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<tr>
<td>MTDC</td>
<td>Modified total direct cost</td>
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<td>Office of Research and Sponsored Projects (Formerly the Education Research Bureau (ERB))</td>
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<td>Office of Sponsored Proposals and Awards</td>
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<td>Research Financial Services</td>
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<td>SFI</td>
<td>Statement of Financial Interest (Significant Financial Disclosure)</td>
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<td>T&amp;E</td>
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<td>TDC</td>
<td>Total direct cost</td>
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APPENDICES

- **Appendix A** Routing Approval Form (*will be an online process beginning late 2016*)
- **Appendix B** Indirect (F&A) Cost Agreement
- **Appendix C** Budget Template
- **Appendix D** Budget Justification/Narrative Sample
- **Appendix E** Sample ORSP Timeline
- **Appendix F** Cayuse 424 Login Job Aid
- **Appendix G** Significant Financial Interest (Financial Disclosure)
- **Appendix H a & b** Subrecipient Commitment Form and Form 3B Subrecipient Contacts
<table>
<thead>
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<td>3. Department:</td>
<td>4. E-mail:</td>
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<tr>
<td>6. Department Number Administering the Award:</td>
<td>7. Department Contact Person:</td>
<td>8. Phone:</td>
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<td>13. Agency Contact:</td>
<td>14. Contact Phone:</td>
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<td>□ Applied Research</td>
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<td>□ Contract</td>
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<td>□ Sub-Contract</td>
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<td>□ Other (Specify:  )</td>
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<td>22. Compliance Data (attach copy of approval letter):</td>
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<td>Vertebrate Animal Subjects: □ No □ Yes</td>
<td>GSU IACUC Approval # _______</td>
<td>Approval Pending</td>
</tr>
<tr>
<td>Radioactive Materials: □ No □ Yes Approval Date <em><strong>/</strong></em>/___</td>
<td>Biohazardous Materials: □ No □ Yes Approval Date <em><strong>/</strong></em>/___</td>
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<td>Budget Data</td>
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<td>Budget Information</td>
<td>23. First or Current Year Budget</td>
<td>24. Entire Project Budget</td>
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<td>GSU Cost Sharing</td>
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<td>26. First or Current Year F &amp; A Base:</td>
<td></td>
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<td>(See Instructions, page 4)</td>
<td>□ MTDC □ TDC □ SW&amp;F □ S&amp;W □ Other</td>
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**Sponsored Program Approval Form**

**Georgia State University Research Foundation**

**GSU Key Personnel Only**

<table>
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<tr>
<th>27.</th>
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<tr>
<td><strong>Project Director/Principal Investigator</strong></td>
<td></td>
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<tr>
<td><strong>Co-Investigator</strong></td>
<td>Typed Name:</td>
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<tr>
<td><strong>Co-Investigator</strong></td>
<td>Typed Name:</td>
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<tr>
<td><strong>Co-Investigator</strong></td>
<td>Typed Name:</td>
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**APPROPRIATE DEPARTMENT CHAIRS’ AND DEANS’ SIGNATURES ARE REQUIRED FOR THE PROJECT DIRECTOR/PRINCIPAL INVESTIGATOR AND EACH CO-INVESTIGATOR**

### University Endorsements

<table>
<thead>
<tr>
<th>28. Approvals</th>
<th>Endorsement</th>
<th>Signatures</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
<td><strong>Dept. Chair</strong></td>
<td>Approve the proposed technical content, budget, personnel, space, cost sharing and equipment.</td>
<td>Typed Name:</td>
<td></td>
</tr>
<tr>
<td><strong>Dean of College/School</strong></td>
<td>Approve the proposed technical content, budget, personnel, space, cost sharing and equipment.</td>
<td>Typed Name:</td>
<td></td>
</tr>
<tr>
<td><strong>Legal Affairs (if applicable)</strong></td>
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</tr>
<tr>
<td><strong>OSPA Grant Officer</strong></td>
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<tr>
<td><strong>Office of Sponsored Proposals &amp; Awards</strong></td>
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<tr>
<td><strong>Authorized Official GSU/GSURF</strong></td>
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</table>
29. Compliance and Certifications

1. Have all Investigators (as defined by GSU’s Policy on Financial Disclosures in Sponsored Projects) submitted the required disclosure form(s) pertaining to Significant Financial Interests? ☐ No ☐ Yes

<table>
<thead>
<tr>
<th>List All Investigators Involved with this Project</th>
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<tbody>
<tr>
<td>as defined by GSU’s Policy on Financial Disclosures in Sponsored Projects</td>
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<tr>
<td>1.</td>
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<td>11.</td>
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<tr>
<td>15.</td>
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<tr>
<td>17.</td>
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<tr>
<td>19.</td>
</tr>
</tbody>
</table>

2. Is this project likely to result in Intellectual Property? ☐ No ☐ Yes
3. Are any of the investigators currently debarred, suspended or ineligible to receive federal or non-federal funds? ☐ No ☐ Yes
4. Have any funds (federal or non-federal) been used to influence an officer or employee of any agency, a Member of Congress, an officer of Congress or any other person with regard to this contract/proposal? ☐ No ☐ Yes
5. Does this project involve shipping items internationally or traveling outside of the United States? ☐ No ☐ Yes
6. Will foreign national(s) participate in the project? ☐ No ☐ Yes
7. Will this project involve collaboration with a researcher or institution from outside the United States? ☐ No ☐ Yes
8. Will the project be performed, in whole or in part, outside the United States? ☐ No ☐ Yes
9. Will a visiting scientist who is or may be a foreign national participate in the project? ☐ No ☐ Yes
10. Will this project involve research on or testing of military or dual use technologies? ☐ No ☐ Yes
11. Is the sponsor a foreign entity or person? ☐ No ☐ Yes
12. Is there a CDA or NDA in place or in progress between the sponsor and the University or researchers? ☐ No ☐ Yes
13. Will unpublished and/or proprietary information be transferred to or from Georgia State University? ☐ No ☐ Yes
14. As the Project Director, Principal Investigator or Co-Investigator of this proposed project, I acknowledge the responsibility associated with my role and agree to comply with the sponsoring agency’s terms and conditions for awards. I approve the proposed project’s technical content and budget. I understand and agree to comply with Georgia State University’s policies and procedures regarding research and sponsored programs, including ensuring that all individuals responsible for the design, conduct or reporting of research conducted during this project complete the required conflicts of interest disclosures and training. I also certify that the information submitted within the application is true, complete and accurate to the best of my knowledge; that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties; and I agree to accept responsibility for the scientific/programmatic conduct of the project and to provide the required progress reports if a grant is awarded as a result of the application.
### Instructions for Completing Sponsored Program Approval Form

1. **Project Director/Principal Investigator** - The name of the person who will be responsible for the conduct of the work on the project.
2. **Phone** - Provide the telephone number for the Project Director/Principal Investigator.
3. **Department** - Provide the department name or number where the Project Director/Principal Investigator works and receives mail.
4. **E-mail** - Provide the e-mail address for the Project Director/Principal Investigator.
5. **Fax** - Provide the facsimile telephone number for the Project Director/Principal Investigator.
6. **Department Number Administering the Award** - Provide the departmental organizational code.
7. **Contact Person** - Provide the person’s name who will be available to answer questions about the proposal or provide the person’s name who should be contacted by OSPA when the proposal is ready to be picked up.
8. **Phone** - Provide the telephone number for the Contact Person.
9. **Fax** - Provide the facsimile telephone number for the Contact Person.
10. **Agency Type** - Check the appropriate box.
11. **Agency Deadline** - Enter the date the proposal is due to the agency. Do not enter arbitrary dates.
12. **Agency Name** - Enter the name of the agency to which the proposal is being submitted (i.e., NIH, NSF, Amer. Cancer Society, etc.).
13. **Agency Contact** - Provide the contact person’s name at the sponsoring agency, if available.
14. **Contact Phone** - Enter the telephone number for the agency’s contact person.
15. **Program Name** - Enter the name of the program to which you are applying (i.e., National Research Service Award, Research Experiences for Undergraduates, FIPSE).
16. **CFDA No.** - Provide the Catalog of Federal Domestic Assistance program number, if applicable.
17. **Title of Proposal** - Enter the unique name of the project.
18. **Project Period** - Enter the entire project performance period for which funding is requested in the spaces provided.
19. **Proposal Classification** - Check the appropriate proposal classification box.
   - New - The proposal has not been submitted by GSU before.
   - Supplement - Check for a proposal requesting additional funding to an existing funded award.
   - Continuation (Non–Competing) - A proposal or progress report being submitted to initiate funding of next budget period of a multi-year funded project.
   - Amendment - Adding additional time and money to an existing project.
   - Renewal (Competing Continuation) - Check this box for proposals whose original project period has expired and the current submission will request new funding to extend the project for additional budget periods.
   - Letter of Intent (LOI) - Is required by a sponsor prior to submitting a proposal that requires GSU to submit the LOI.
   - Revision - A revision of an entire proposal, which was not previously funded or a change or modification to an existing contract. Enter the original proposal number assigned by OSPA.
   - Proposal # or Project # - If this submission is a Continuation, Revision or Revised budget, please provide the original proposal number and/or project number assigned by OSPA.
20. **Project Type** - Check the appropriate project type box. See definitions for project type: [http://www.gsu.edu/research/routing_a_proposal.html](http://www.gsu.edu/research/routing_a_proposal.html) - selecting.
21. **Proposal Type** - Check the appropriate proposal type box.
22. **Compliance Data** - (attach copy of approval letter, if available)
   - Human Subjects - Indicate whether human subjects or data from human subjects will be used in the project. Provide the IRB approval number issued by the Institutional Review Board (IRB). If an IRB approval has not yet been issued, check pending.
   - Vertebrate Animal Subjects - Indicate whether animals will be used in the project. Provide the IACUC approval number issued by the Institutional Animal Review and Use Committee (IACUC). If an IACUC approval has not yet been issued, check pending.
   - Radioactive Materials - Indicate whether or not the project will require use of radioactive materials by checking the appropriate box.
   - Biohazardous Materials - Indicate whether or not the project will require use of biohazardous materials by checking the appropriate box.
23. **First or Current Year Budget** - Enter the amounts for the current year in the appropriate box on the grid.
   - Agency funds - Contain to total amount (including indirect costs) being requested from the sponsoring agency.
   - GSU Cost Sharing - the amount indicated in the proposal that GSU will provide for the project.
   - Other - Indicate any support from sources other than GSU or the sponsoring agency. Letters of support with appropriate approval must be included with the proposal.
24. **Entire Project Budget** - Enter the amounts for the current project in the appropriate box on the grid.
25. **F&A Cost Rate** - Enter the approved Facilities and Administration rate used for calculating the project’s first year or current budget. A letter or other documentation must be included with the proposal when the Sponsor will not award our negotiated rate. Check whether the rate being used is for “On-Campus” or “Off-Campus” activities.
   - Note: Off-Campus Rate Definition - More than 50% of the project is performed off-campus, meaning the activity will be performed in facilities not owned by GSU and to which rent is directly allocated to the project.
26. **F&A Base** - Enter the amount (for the first or current year’s budget minus any equipment costs, etc.) used to calculate the facilities and administrative costs. Check the appropriate box for F&A (Modified Total Direct Costs), TDC (Total Direct Costs), SWF (Salaries, Wages and Fringe), &S&W (Salaries and Wages) or Other.
27. **GSU Key Personnel Signatures** - The signatures of all key personnel are required, defined as all individuals who contribute in a substantive way to the development or execution of the project. Typically this would include the Project Director/Principal Investigator and any Co-Investigators listed on the face page of the proposal.
28. **Approvals** - Signatures are required for the Project Director/Principal Investigator and any Co-Investigator, Department Chair and Dean of College/School, before submission to the Office of Sponsored Proposals & Awards for review and signature of an Authorized

*OSPA Form 1 Revised September 2013*
Institutional Official’s signatures. If more than one department and college/school is involved in the project, each department chair and dean must sign the approval form. OSPA will determine if a signature from Legal Affairs is required after reviewing the proposal.

29. Conflict of Interest, Intellectual Property, and Other Certification – (1) All Covered Individuals must have read GSU’s “Policy on Financial Disclosures in Sponsored Instruction, Research or Services Activities” and have completed the required training sometime in the twelve months preceding the completion of this form. “Covered Individual” means any individual participating in or responsible for the design, performance or reporting of the proposed sponsored project, including, but not limited to, visiting, full-time and part-time faculty; staff and students. Covered Individuals may also include subcontractors. Please see the Policy for further guidance. (2) All Covered Individuals must fill out the “Disclosure of Significant Financial Interest Form.” If a Significant Financial Interest is disclosed on such form, then the Covered Individual must also fill out the “Supplemental Significant Financial Interest Disclosure Form.” Such forms should be submitted to OSPA with this Proposal Approval Form.
Appendix B: 

Indirect Cost (F&A) Split Agreement  
Last Revision: September 24, 2013  
Office of Sponsored Proposals & Awards

This form may be used to document an agreement between investigators and their administrators to split indirect costs on a proposal or an award across units. It may be completed at the time of proposal submission or at time of award. Once completed, the completed form should be signed for approvals and submitted to OSPA. **NOTE:** Any agreement that allots $1000 or less to any one unit will not be considered.

### Section A: Project information

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| Title of Proposal/Award: | |
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### Section B: Investigator Information (List all that apply)

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<th>PI:</th>
<th>Date:</th>
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<tr>
<th>PI Chair:</th>
<th>Date:</th>
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<tr>
<th>PI College Dean:</th>
<th>Date:</th>
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<th>Investigator Chair:</th>
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<th>Investigator Dean:</th>
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<tr>
<th>Investigator:</th>
<th>Date:</th>
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<tr>
<th>Investigator Chair:</th>
<th>Date:</th>
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<tr>
<th>Investigator Dean:</th>
<th>Date:</th>
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</table>
## Proposal Budget Template

### Enter project budget information only into fields highlighted in yellow.

Enter project budget information only into fields highlighted in yellow. Spreadsheet will autocalculate. Subaward values must also be entered.

**On campus research rate is 51.5% through 6/30/17. Adjust rate if necessary.**

Participant costs need to be entered on the Participant Support Costs spreadsheet and will autopopulate in main budget sheet.

NOTE: Surname salary will autocalculate based on the academic salary entered for faculty.

### Fringe Rates

**Fringe Rate**

- Faculty Academic and Staff
- Graduate students: 9.30%
- Temporary Staff Part-time Faculty: 1.85%
- Temporary Grants and Contracts: 1.85%
- Temporary Staff Full-time Faculty: 1.85%
- Graduate Assistant: 1.85%
- Graduate Students: 0.00%

### Personnel Costs

<table>
<thead>
<tr>
<th>Name</th>
<th>% Effort</th>
<th>Base Salary</th>
<th>Fringe Rate</th>
<th>Total Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty 1 - Academic</td>
<td>0.80%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty 2 - Academic</td>
<td>0.80%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty 3 - Academic</td>
<td>0.80%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty 4 - Summer</td>
<td>0.80%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Graduate Student</td>
<td>0.80%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Temporary Staff Full-time</td>
<td>0.80%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Graduate Assistant</td>
<td>0.80%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Equipment

- Equipment
- Subaward #1: 753111
- Subaward #2: 753124
- Subaward #3: 753122

### Other Direct Costs

- Other Direct Costs
- Subaward #1: 753123
- Subaward #2: 753115
- Subaward #3: 753114

### Indirect Costs

- Indirect Costs
- Subaward #1: 753121
- Subaward #2: 753122
- Subaward #3: 753123

### Grand Total

- Grand Total
- Total Personnel
- Total Personnel
- Total Personnel
- Total Personnel
- Total Personnel
- Total Personnel
- Total Personnel
- Total Personnel
- Total Personnel
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- Total Personnel
- Total Personnel
APPENDIX D: BUDGET JUSTIFICATION

1a. PERSONNEL
(____) calendar month(s) of salary is/are requested for the Principal Investigator in each year of the project and are calculated on the current rate. The PI will be responsible for the overall coordination of the project and the supervision of the graduate students and other project personnel.

Graduate student support is based on the current University rate for graduate students.

Do not add information regarding other sources of pay for personnel unless you will be using that as cost share. Key personnel may not have 0% effort.

1b. FRINGE BENEFITS
Fringe benefits are charged at the currently approved rates.

Current rates can be found here: http://ursa.research.gsu.edu/ursa/funding/proposal-development/fringe-benefits/

2. CONSULTANT COSTS
Itemize each consultant, rate per day, number of days, any additional costs such as travel, lodging, supplies, and total cost for each consultant.

3. EQUIPMENT
List all equipment to be purchased for use on the project and provide the cost for each individual piece of equipment or distinct component.

<table>
<thead>
<tr>
<th>XYZ</th>
<th>$65,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZYX</td>
<td>7,400</td>
</tr>
</tbody>
</table>

Total equipment requested: $72,400

Each individual equipment item or total of all components must cost at least $5,000 and have a useable life of more than one year.

4. SUPPLIES
Identify general categories.

5a. TRAVEL
Travel funds are requested for the Principal Investigator and a graduate student(s) to attend XXXXX conference relating to the research being proposed.

<table>
<thead>
<tr>
<th>Lodging</th>
<th>Per Diem</th>
<th>No. of Days</th>
<th>Subtotal</th>
<th>Airfare</th>
<th>No. of Travelers</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$95.00</td>
<td>$59.00</td>
<td>4</td>
<td>$616.00</td>
<td>$750</td>
<td>3</td>
<td>$4,098.00</td>
</tr>
</tbody>
</table>
Identify and justify foreign travel separately, naming the conference to be attended, dates, and attendees. Be sure to spell out all conference names. Do not use acronyms or abbreviations.

5b. PARTICIPANT SUPPORT COSTS

Participant Support Costs include expenses associated with participants in specific program-sponsored conferences and/or workshops.

Do not include expenses for workshop presenters. Include the number of participants budgeted for; travel expenses, if appropriate; and other associated participant expenses.

<table>
<thead>
<tr>
<th>No. of Participants</th>
<th>Travel Expenses</th>
<th>Materials</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>$75</td>
<td>$100</td>
<td>$1,050</td>
</tr>
</tbody>
</table>

6. ALTERATIONS AND RENOVATIONS

Contact the Office of Research and Sponsored Projects, if you have any kind of remodeling or renovation plans.

7. OTHER EXPENSES

Other Direct Costs may include some or all of the expense categories below:

- **Materials and supplies** (if not included in a separate cost category): include the project costs of laboratory and other project-specific supply items (software programs and licenses, CDs, research material) and items costing less than $5,000 and not considered equipment.

- **Publication costs**: include funds requested for the publication of the results and the preparation of presentations and posters.

- **Computer services**: list a prorated share of the cost of operating and maintaining shared departmental research facilities. The rate charged is established by approved department and university procedures which require annual recalculation to ensure that the rate recovers only the actual operating costs. This fee provides for project-specific use of a variety of high performance computers, networking operations, copying, printing, and computer facilities support.

- **Other Costs**: generally for services rather than items - miscellaneous project specific costs such as honoraria, long distance phone charges, express mail charges, maintenance contract
fees, payments to human subjects involved in the research, and other costs that do not fit in categories mentioned above.

9. CONSORTIUM/CONTRACTUAL COSTS/DIRECT

Identify and briefly describe other institutions involved in the project and total costs requested for each. These costs are part of the prime institutions direct costs which includes the subcontractor’s direct and indirect costs.

Letters from consultants and face page or letter of intent from the subcontractor(s) are required as part of any budget including these items: a budget, budget justification, checklist page, key personnel bio and scope of work are needed from each subcontractor. Use the Subrecipient Commitment Form.

The letter or face page should agree with the dollar amount requested for them and other items pertaining to them that may be itemized in the University of Utah’s budget.
**Appendix E: SAMPLE PROPOSAL TIMELINE - IES-84.305A**

ENTER START DATE: 6/20/2016

<table>
<thead>
<tr>
<th>ACTIVITY</th>
<th>START</th>
<th>END</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Information</td>
<td>6/20/2016</td>
<td>6/23/2016</td>
<td>Project Title, IRB (yes or no), Project Dates</td>
</tr>
<tr>
<td>Final Subcontractor Budget and Forms</td>
<td>7/5/2016</td>
<td>7/5/2016</td>
<td>Signed Subrecipient Commitment Form</td>
</tr>
<tr>
<td>Final Budget and Budget Narrative</td>
<td>7/6/2016</td>
<td>7/6/2016</td>
<td></td>
</tr>
<tr>
<td>Draft Narrative</td>
<td>7/7/2016</td>
<td>7/11/2016</td>
<td></td>
</tr>
<tr>
<td>PI/Co-PI's/Chairs/Dean Sign Routing Form</td>
<td>7/12/2016</td>
<td>7/15/2016</td>
<td></td>
</tr>
<tr>
<td>Draft Proposal to OSPA</td>
<td>7/18/2016</td>
<td>7/19/2016</td>
<td></td>
</tr>
<tr>
<td>Upload Final Docs to Application</td>
<td>7/29/2016</td>
<td>7/29/2016</td>
<td>Documents requested by <strong>NOON</strong></td>
</tr>
<tr>
<td>Review Final Application</td>
<td>8/1/2016</td>
<td>8/1/2016</td>
<td></td>
</tr>
<tr>
<td><strong>OSPA Application Review/Submission</strong></td>
<td><strong>8/2/2016</strong></td>
<td><strong>8/3/2016</strong></td>
<td></td>
</tr>
</tbody>
</table>
cayuse 424

USER TRAINING

University Research Services & Administration
Objectives

- In this session you will learn:
  - The features and benefits of Cayuse424
  - How to:
    - Sign in
    - Navigate Cayuse424
    - Verify Professional Profiles
    - Search for Funding Opportunities
    - Create a Proposal
    - Assign Permissions
    - Attach Documents
    - Prepare Proposal for Initial Review in the Office of Sponsored Proposals & Awards (OSPA)
- User Tips ~ 10 Quick Steps to Building a Proposal in Cayuse424
Mozilla Firefox

Firefox is the recommended browser for Cayuse 424 with any operating system.

- Has the fastest load & response times
- We currently support versions 3.0 through 16
- Download Firefox at Mozilla.org
Safari and Chrome are **not** supported at this time due to significant browser bugs.

(We are keeping watch on these browsers, but for now we recommend using Firefox, especially if you are a Mac user.)
Signing in to Cayuse424

To sign in to Cayuse424:

1. Type in `gsu.cayuse424.com` (no www. required)
2. Enter your GSU Campus ID and password
3. Click Sign In
Tabbed Navigation

- People tab
  - Create/edit a professional profile
  - View a professional profile
Step 2 – Verify Professional Profile
Verifying a Professional Profile

1. Click the **People** tab
2. Type in your name in the text box
3. Click Search
Verifying a Professional Profile

- Click through your profile areas and confirm the information listed is correct.
Creating a Professional Profile

1. Click the [Person] icon
Creating a Professional Profile

3. Enter First and Last Name

4. Click the **Create New Profile** button
Creating an Institutional Association

1. Click the located next to Institutional Associations within the Professional Profile
Creating an Institutional Association

2. Select the Institution using the drop-down menu

3. Select an Institutional nickname (optional)

4. Click the Create Institutional Association button
Completing the Professional Profile

- Complete the following fields by clicking on the associated hyperlinks:
  - Name
  - Degrees
  - Demographics
  - Contact Information
  - eRA Role
  - Dept/Division/Title
Attaching Biosketches

1. To upload a Biosketch to the Professional Profile click Biosketches

2. Click

3. Type in a name for the Biosketch and click Next
Attaching Biosketches

3. Click **Browse** to locate PDF version of Biosketch you’ve previously created

4. Click **Next**

5. Repeat Step 3 to attach Source (Word) version of Biosketch (optional)

6. Click **Done**
The Attached Biosketch

- Multiple Biosketches can be created and stored in each Professional Profile
- Once Biosketches are attached to the Professional Profile they can be easily attached to the proposal on the Senior/Key Persons page
Selecting a person’s appropriate role helps to display their name for certain proposal fields.
**eRA Roles**

- **Principal Investigator:** Shows this person’s name as an option when selecting a PI.
- **Assistant** fields are available for sorting but are not used within applications.
- **Administrative Official:** Displays name for face page field - Person to be Contacted In Matters Involving this Application.
- **Signing Official / “AOR”:** The default list for Field 19: Authorized Representative
- **Payee:** Displays the “Payee” for Environmental Protection Agency (EPA) proposals.
Questions?

- For system assistance, contact Cayuse424@gsu.edu.

- For questions regarding proposal submission, contact the Office of Research and Sponsored Projects at (404) 413-8090.
SFI-Significant Financial Disclosure

Under the University's "Policy on Financial Disclosures in Sponsored Projects" an Investigator must disclose to the University information on Significant Financial Interest(s) related to the Investigator's University Responsibilities. [https://sfi-gfa.rhcloud.com/login/gsu](https://sfi-gfa.rhcloud.com/login/gsu)

1. All GSU Investigators complete the Disclosure of Significant Financial Interest Form for each proposal submission. Prior to the submission of the proposal to OSPA, the PI/PD must complete a Disclosure of Significant Financial Interest Form at [https://sfi-gfa.rhcloud.com/login/gsu](https://sfi-gfa.rhcloud.com/login/gsu)

2. All PI's/PD's (including non-GSU Investigators) involved with the project on the Proposal Routing Form must submit a Disclosure of Significant Financial Interest Form for the proposal.

**Instructions for completing the form**

**STEP 1:**

Enter Campus ID
Enter Password

**STEP 2:**

Enter/verify contact information
Click here

**STEP 3:**

Enter project title
Enter your name
Enter sponsor name
Enter current date

**STEP 4:**

Click here (see Step 3)
Appendix I: SUBRECIPIENT COMMITMENT FORM

Complete and submit along with proposal and Proposal Routing Form to the Office of Sponsored Proposals & Awards

Subrecipient Legal Name: ____________________________________________
Subrecipient PI Name: ____________________________________________
Address: __________________________________ City: _______ State: _______
Address where research will be performed: __________________________ City: _______ State: _______
Proposal Title: __________________________________________________
Performance Period Begin Date: ___________________________ End Date: __________________
GSU’s PI Name: __________________________________________________
Prime Sponsor: __________________________________________________

SECTION A – Proposal Documents

The following documents are included in our proposal submission and covered by the certifications below (check as applicable):

☐ STATEMENT OF WORK (required)
☐ BUDGET AND BUDGET JUSTIFICATION (required) Total Amount Requested _____________
☐ Small/Small Disadvantaged Business Subcontracting Plan, in agency-required format
☐ Biosketches of all Key Personnel, in agency-required format
☐ Other:
☐ Other:

SECTION B - Certifications

1. Facilities and Administrative Rates included in this proposal have been calculated based on:
   ☐ Our federally-negotiated F&A rates for this type of work, or a reduced F&A rate that we hereby agree to accept.
   (If this box is checked, please attach a copy of your F&A rate agreement or provide a URL link to the agreement.)
   ☐ Other rates (please specify the basis on which the rate has been calculated in Section D Comments below)

2. Fringe Benefit Rates included in this proposal have been calculated based on:
   ☐ Rates consistent with or lower than our federally-negotiated rates
   (If this box is checked, please attach a copy of your FB rate agreement or provide a URL link to the agreement.)
   ☐ Other rates (please specify the basis on which the rate has been calculated in Section D Comments below).

3. Small Business Concern ☐ Yes ☐ No
   Subrecipient represents that it is a small business concern as defined in 13 CFR 124.1002.

   If "Yes": Subrecipient represents that it is a:
   ☐ Small disadvantaged business as certified by the Small Business Administration
   ☐ Women-owned small business concern
   ☐ Veteran-owned small business concern
   ☐ Service-disabled veteran-owned small business concern
   ☐ HUBZone small business concern

4. Cost Sharing ☐ Yes ☐ No Amount: _____________
   Cost sharing amounts and justification should be included in the subrecipient’s budget

5. Human Subjects ☐ Yes ☐ No Approval Date: _________________
   If "Yes": Copies of the IRB approval and approved "Informed Consent" form must be provided before any subaward will be issued. Please forward these documents to GSU's PI and GSU's Office of Sponsored Proposals & Awards as soon as they become available. In accordance with GSU policy, GSU’s IRB must conduct a secondary review of the subaward work and issue a companion approval before any subaward will be issued.

   If "Yes": Have all key personnel involved completed Human Subjects Training? ☐ Yes ☐ No

6. Animal Subjects ☐ Yes ☐ No Approval Date: _________________
   If "Yes": A copy of the IACUC approval must be provided before any subaward will be issued. Please forward this document to GSU’s PI and GSU’s Office of Sponsored Proposals & Awards as soon as it becomes available. In accordance with GSU
policy, GSU’s IACUC must conduct a secondary review of the subaward work and issue a companion approval before any subaward will be issued.

7. Conflict of Interest

☐ Subrecipient Organization/Institution certifies that it has an active and enforced conflict of interest policy that is consistent with the provision of 42 CFR Part 50, Subpart F “Responsibility of Applicants for Promoting Objectivity in Research.” Subrecipient also certifies that, to the best of its knowledge, (1) all financial disclosures have been made related to the activities that may be funded by or though a resulting agreement and required by its conflict of interest policy; and (2) all identified conflicts of interest have or will have been satisfactorily managed, reduced or eliminated in accordance with subrecipient’s conflict of interest policy prior to the expenditure of any funds under any resultant agreement.

☐ Subrecipient does not have an active and/or enforced conflict of interest policy and agrees to abide by GSU’s Policy on Financial Disclosures in Sponsored Projects, located online at http://www.gsu.edu/research/conflicts_of_interest.html. Pursuant to the Policy, for projects funded by PHS agencies Subrecipient “Investigators” must complete the required disclosures at the time of proposal submission and complete training prior to the expenditures of any funds under any resultant agreement.

8. Debarment and Suspension

Is the PI or any other employee or student participating in this project debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or activities? Yes ☐ No ☐

(if “Yes”, explain in Section D Comments below)

The Subrecipient certifies they: (answer all questions below)

☐ are ☐ are not presently debarred, suspended, proposed for debarment, or declared ineligible for award of federal contracts

☐ are ☐ are not presently indicted for, or otherwise criminally or civilly charged by a government entity

☐ have ☐ have not within three (3) years preceding this offer, been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) contract of subcontract; violation of Federal or State antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property

☐ have ☐ have not within three (3) years preceding this offer, had one or more contracts terminated for default by any federal agency

9. Fiscal Responsibility (Check each box that applies):

The organization certifies that its financial system is in accordance with generally accepted account principles (GAAP) and:

☐ has the capability to identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received;

☐ maintains internal controls to assure that it is managing Federal awards in compliance with applicable laws, regulations and the provision of contracts or grants;

☐ complies with applicable laws and regulations;

☑ can prepare appropriate financial statements, including the schedule of expenditures of federal awards;

☐ there are no outstanding audit findings which would impact contract costs. If there are findings, submit a copy of the most recent report that describes the finding and steps to be taken to correct the finding.

SECTION C - Audit Status

10. Audit Status

☐ Subrecipient receives an annual audit in accordance with OMB Circular A-133.

☐ Most recent fiscal year completed: FY ______

☐ Were any audit findings reported? (If “Yes,” explain in Section D, Comments, below.) Yes ☐ No ☐

Please attach a complete copy of your most recent A-133 audit report or provide the URL link to a complete copy.

☐ Subrecipient DOES NOT receive an annual audit in accordance with OMB Circular A-133.

Subrecipient is a: ☐ Non-profit entity (under federal funding threshold)

☐ Foreign entity

☐ For profit entity

☐ Government entity

Please complete an “Audit Certification and Financial Status Questionnaire”. A limited scope audit may be required before a subaward will be issued.
**SECTION D - Comments**

The information, certifications and representations above have been read, signed and made by an authorized official of the Subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application are aware of agency policy in regard to subawards and are prepared to establish the necessary inter-institutional agreements consistent with those policies. **Any work begun and/or expenses incurred prior to execution of a subaward agreement are at the Subrecipient’s own risk.**

<table>
<thead>
<tr>
<th>Signature of Subrecipient’s Authorized Official</th>
<th>Legal Name of Subrecipient’s Organization/Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name and Title of Authorized Official</td>
<td>Address</td>
</tr>
<tr>
<td>Email</td>
<td>City, State, Zip</td>
</tr>
<tr>
<td>Phone</td>
<td>Federal Employer Identification Number (EIN)</td>
</tr>
<tr>
<td>Date</td>
<td>DUNS or DUNS+4 number</td>
</tr>
</tbody>
</table>

**Is Subrecipient owned or controlled by a parent entity?**  
Yes  □ No  □

**If “Yes”, please provide the following:**

- Parent Entity Legal Name:
- Parent Entity Address, City, State, Zip:
- Parent Entity Congressional District:
- Parent Entity DUNS:
- Parent Entity EIN: