Non-Cost/budget issues

A) Why do we need a proposal and why does it need to be approved before it is submitted?

A formal proposal to conduct a research, training, or service project with support from an external agency represents an offer by Purdue University. The main purpose of a proposal is to clearly identify what work the university will be responsible for and to ensure that scope of work is clearly identified. Additionally, it is the universities opportunity to show the sponsor, in their best faith effort, what the project will require to be accomplished. The proposal may take many forms, but it should always state the work or service to be performed, identify the responsible parties who will perform the work, and provide a budget for the work. In most cases the proposal will be incorporated into a legal, binding agreement between the sponsor and the University. Therefore is it important that the proposal be complete, accurate, and officially approved and authorized by the University before it is sent to the sponsor.

All proposals must have the endorsement of those responsible for carrying out the project, as well as those authorized to commit the University to a legal offer. For proposals, the authority to officially commit the University has been delegated to Sponsored Program Services. A review and routing procedure has been established to ensure that each proposal has been reviewed and endorsed by various responsible persons and that compliance exists between sponsor, University, and applicable state and federal policies. This review and approval process is documented by signatures (hard copy or electronic) on the Proposal Submission Form (PSF) from the appropriate personnel in each of the following categories:

Principal Investigators and Co-Investigators are responsible for the budget, technical content, quality, and preparation of the proposal in accordance with sponsor guidelines. They are also responsible for answering questions on the PSF that should be considered by University administrators before endorsing a proposal to a funding agency. Their signature indicates that they have approved the proposal and wish it to be submitted to the sponsor.

Department Heads and Center Directors are responsible for certifying to the academic soundness of the project, the compatibility of the project with the Investigator's other commitments, the availability of space and facilities, and any cost-sharing commitments from the Department or Center. Their signature assures the project is in keeping with Department/Center and University objectives and concurs that the proposal should be submitted to the sponsor.

Deans are responsible for determining the appropriateness of the project within College and University programs and certifying cost share commitments from the College. Their signature confirms that resources will be available and that the proposal should be submitted to the sponsor.

Sponsored Program Pre Award Services is responsible for ensuring compliance with applicable laws, regulations, and University administrative rules. SPS works with the Vice President for Research Office to review matters involving regulatory approval. SPS Pre Award Services assures that the budget is fully costed and sponsor guidelines have been met. Designated SPS personnel have been given institutional authority to submit proposals on behalf of Purdue University. A signature (hard-copy or electronic) from the appropriate institutional authority is required before the proposal can be submitted to the sponsor.

IMPORTANT NOTE: Signatures are required on resubmission proposals the same as new proposals for both increase and decreases in budgets. The reason for this is to ensure that there are appropriate actions being taken or appropriate project scope adjustments to accommodate the change in funding. If the sponsor is cutting the budget, then there should be a reduction in scope. By saying that there would not be a reduction in scope means that we (Purdue) may have tried to over budget in our original proposal (otherwise we would have proposed the lower amount to begin with). Additionally, if the new budget will be higher than originally proposed, then we should be addressing how those funds will be used. The only way we as an institution can say this level of review is being completed is to see that the academic side has reviewed and approved. Total changes for a project of 20% or higher (increase or decrease) are more sensitive and ones we would expect to see more significant scope adjustments.

B) Why is it important to review and follow sponsor guidelines?

The importance of reading and understanding the sponsor guidelines early in the process cannot be stressed enough. It is important to remember that although the federal guidelines may allow for certain things, sponsor restrictions may not. The only way to ensure that the university is in compliance with the sponsor requirements is by carefully reviewing their guidelines. Submission of proposals that are not compliant with the sponsors requirements could cause the proposal to be returned without review. Make sure you have the most current version of the guidelines and forms. Read the sponsor guidelines carefully. Read them again. Experienced proposal writers and reviewers know that several readings of an RFP may be necessary for a complete understanding of what is required for the submission. Filling out forms incorrectly or failing to supply requested information may result in prejudice of the sponsor against the proposal or a total rejection of the application. This may be more critical with electronic submission methods, which are often very prescriptive in what/how they should be completed.

Although the PI is responsible for completing the technical proposal per the sponsor guidelines, careful attention to the guidelines by the business office and SPS during the proposal preparation process can avoid issues that could affect successful submission and potential award. It is helpful to flag and/or make a list of important or unusual requirements. Items to look for in the guidelines (which you may not find anywhere else) include allowable indirect cost rates, mailing addresses, specific budget restrictions and limits, required forms, submission method, and deadlines (pay attention to the time of day).

C) Why do we need subcontract documentation with the proposal?

A subcontract is a collaborative arrangement in which some portion of the research activity is carried out through a formalized agreement between Purdue and an organization/business outside of the University. A subcontract is a formal agreement between the parties that is legal and binding. When we submit a proposal to a sponsor, we are certifying that everything we have in the proposal is accurate and available. By submitting a proposal with a subcontract, we are committing that institution to doing work. This is why it is important for us to make sure that the institution is in agreement to do their portion of the project.

Suitable justification for use of a subcontractor should be detailed within the proposal statement of work. Subcontractors need to submit to Purdue University a statement of work and proposed budget for their portion of the project. The subcontractor's proposal needs to be signed by their institution's authorized representative (the equivalent of sponsored program staff). Contact information for the subcontractor's institution and Principal Investigator also needs to be included. Upon award of the prime agreement, the subcontractor's SOW, budget, and contact information will be incorporated into a legal, binding agreement between Purdue and the subcontractor.

D) Why is it important to ensure we have identified conflicts of interest?

Conflicts of interests occur Conflict of Interest occurs when a Faculty or Staff member, any of his/her family or associated entity, receives personal financial reward from his/her University position in a manner which may bias the individual's judgment, or compromise his/her ability to carry out the contractual obligation for teaching, research, administrative, and service responsibilities. In certain cases where a Faculty or Staff member may benefit personally from his/her activities, this benefit may be permitted following disclosure and approval.

It is important to ensure that we have conflicts of interests identified. For a lot of sponsors we are required to notify them of any conflicts of interests that occur with any of their projects they are funding. Another important requirement is that Purdue University is required to manage the conflicts of interest appropriately through management plans. By identifying conflicts at the proposal stage, we can ensure that sponsor requirements are met by disclosing the conflict and start the process of setting up the management plan to avoid delays when an award arrives.

E) Why is it important to address IP questions?

By answering the IP questions, the university is able to determine if there is any background IP being used with this proposed project. Background IP is IP that currently exists and belongs to the university. If background IP is being used then Purdue needs to ensure they are protected. This will determine what approach the university will take when developing the contracts. This is particularly important with industrial sponsored projects.

<u>Cost identification</u>

A) Why is it important to make sure a proposal is properly costed?

It is the University's responsibility to ensure the cost estimating, recording, accumulation, and reporting as well as its budget administration systems are designed in accordance with generally accepted accounting principles, the applicable costing provisions of Circulars A-21/A-122, A-110, A-133 or 45CFR A Subpart E and the financial and technical terms and conditions of the funding agency award. It is also the University's responsibility to ensure the federal government and other sponsors bear their fair share of the total project costs. Also, by properly costing every proposal, we can ensure that we are budgeting consistently.

B) Why should we not budget 100% CUL or over commit key personnel?

If a faculty member has any responsibilities during each semester other than working 100% CUL on a sponsored program activity, their effort should be reported as it is worked. Other responsibilities include teaching, writing new proposals, advising students, or working on committees. It is clear that the effort worked is not 100% CUL on the Sponsored Program project when a faculty member is responsible for other duties.

Budgeting 100% (and in that case charging 100%) salary for a project raises red flags because it is difficult to say that a person spent 100% of their time on a project. All activities during that time period need to be considered. For example, did the faculty member talk/work with any graduate students, write any proposals, do anything for their teaching responsibilities, etc

It is also important to look at the overall activity of the investigator to ensure they are not being overcommitted across all of their projects. If the investigators effort has already been committed to current projects, then it can not be committed to proposed projects. For example, if the PI is already committed to 10 summer weeks on funded research projects, we should not be submitting a proposal with 4 weeks of proposed effort for that same summer. This can be identified by looking at the current and pending being submitted with the proposal. This is a very important issue when developing proposals with highly active faculty.

C) Why do we have to track unlike circumstances?

When certain situations exist, costs that are normally considered an indirect cost may be charged as direct costs to federal projects. Costs normally charged as indirect cost include clerical or administrative salaries, office supplies, postage, and local telephone or Purdue data network charges. In certain situations, these indirect costs can be charged as direct costs to federally funded projects. Possible examples of these situations are large complex programs, extensive data accumulation, surveying, preparation of manuals or reports, and geographically inaccessible. Unlike circumstances exist if the cost is budgeted and justified in a proposal, approved by a sponsoring agency, budget is awarded in full, and a cost is not specifically disallowed.

For unlike circumstances, it is important to remember that Purdue has disclosed to the federal government how costs will be treated and we are required to treat these costs consistently. For example, clerical salaries are unallowable costs per federal circulars, however, Purdue has said that we will treat these costs as indirect costs. This provides some understanding as to why we can call the sponsor regarding the charging of clerical salaries and they appear to have not problem. However, if we do not have documentation of the approval from the sponsor, then a federal auditor that knows our disclosures will have concerns with the charging of these costs.

Each individual involved with the proposal and award process has the responsibility to ensure these types of unlike circumstances are tracked consistently.

The role of the Dean, Director, and Department Head is to manage all programs within their areas of responsibility in accordance with University rules, regulations and policies. And, also to assure that costs are allocated appropriately. These individuals are ultimately responsible for the cost assignment process and any budgetary implications arising from the cost assignment.

The PI has first- hand knowledge of the allowability and allocability of a cost and is responsible for assigning and certifying the costs to the appropriate projects.

The Business Office role is to assist the Deans, Department Heads and Directors in following their fiscal responsibilities. Help in the determination of allowability of costs and cost allocation techniques, ensure certifications are obtained, and follow document retention guidelines.

Sponsored Program Services provides detailed, technical advice on sponsor regulations and business procedures related to sponsored programs management.

D) Why is a budget not "just a budget"?

A budget should not be viewed as "just a budget" because this is the universities best faith estimate on the costs it would take to complete the work. If the government funds the proposal, it will expect the university to complete the work within the approved budget.

The budget proposed also has significant impacts on funding decisions. Obviously, if the budget is too high, the sponsor could say that they do not have the funds to support the project even thought the science is what they are looking for. On the other side, there are examples of proposals that the sponsor was very supportive of, but did not fund the project because they believed that the budget was not sufficient enough to complete the work proposed.

<u>Facilities and Administration costs</u>

A) Why will Purdue accept F&A limitations for Not-For-Profits and Foundations?

Purdue will accept reduced F&A for Not-for-profits and foundations (as long as the restrictions are published as part of the organizations guidelines) because the mission/goals of these types of organizations are typically in existence to benefit the public well being as a whole.

B) Why Can Purdue not accept F&A restrictions for For-Profit Sponsors?

Regardless of a for profit companies published guidelines, Purdue will not allow a reduced F&A rate be budgeted or charged for any sponsors that are a For-Profit entity without appropriate prior approvals. F&A costs are real costs to the University of doing research. The F&A recovery covers expenses such as utilities and other space costs associated with the labs and offices needed to conduct the project and the administrative staff and systems needed to manage the project. If the University agrees to conduct a project benefiting a for profit organization without charging F&A, or charging a reduced F&A, it means that the University is subsidizing that project. Since Purdue is a State institution, the sources of funds that are available to subsidize the project are either obtained through taxpayer revenue or student fees. Purdue does not feel it is appropriate to use these sources of funds to subsidize a project which will benefit a for profit organization.

C) Why are F&A waivers required and why is "not enough funds available to do the project" not a good justification?

The reason F&A waivers are required for proposals/awards that are requesting a F&A rate different than the approved university rate is to ensure that the university has reviewed the request. The ability to approve requests is kept to only a few people across the campus to ensure that requests are both approved and denied consistently.

When making a request, the argument of "if we charge the full F&A, then there would not be enough in direct costs to do the project" is not a strong basis. It is important to remember that the F&A costs are true costs borne by the university to ensure that appropriate facilities (labs, office, etc) and administration (business support, payroll activities for researchers, SPS, etc) are available to complete the project. If, with both direct and indirect costs, the total costs are not enough to fully support both direct and F&A, then the university is not able to do the work. If there is a limit on the funds the sponsor is willing to provide and it is not enough to cover the full direct and indirect costs, then if the proposal is still submitted, there will need to be an appropriately adjusted scope of work submitted to meet the level of support the sponsor is willing to provide. If the scope of the project can not be adjusted, then the academic unit will need to cost share the difference between the total costs of the project and the sponsor's amount.

D) What is the basis for the determination of on and off campus costs?

The reason that the off campus F&A rate is lower than the on campus rate is because the facilities portion of the F&A is not being used. If the project is being conducted off campus, then typically the facilities that are being used are not owned or controlled by the university and therefore are not legitimate costs for the university to recover. However, the administrative functions to run the project are still valid. It is important to note that the federal government has capped the maximum amount any institution can recover for the administration portion of the rate and the actual "A" portion of F&A is much higher.

University policy states that to be off campus, the activity needs to be off campus for a full semester or summer session. If the activity is off-campus for less than the full semester or summer session, then the activity would be considered travel and budgeted/charged the appropriate on-campus rate.

Cost Sharing

A) Why do we cost share?

Cost sharing is provided in an attempt to show the sponsor the universities support to the project. For many sponsors, their process is to say that if the cost sharing is not required, it will not impact any funding decisions by the sponsor. However, our experience has shown that the programmatic officials that make the funding decisions do, sometimes, take into account the requesting entities commitment to the project.

B) Why do we have to document cost sharing that is committed but not required?

Even though not a requirement of the proposal, cost sharing that is shown in a proposal in an auditable manner becomes part of the proposal budget. The personnel or non-personnel items provided by the cost share are necessary to complete the scope of work as outlined in the proposal. As such it is reasonable to expect that a sponsor would require documentation that the university has fulfilled its obligation to this financial commitment. In situations where cost sharing is not required by the sponsor, it is sometimes felt that it will strengthen the proposal and subsequent potential for funding. In these cases cost sharing could be either auditable or non-auditable, depending upon how specifically the matching costs are described in the proposal budget and budget narrative.

C) What is the difference between cost sharing vs. leveraging?

a. Cost sharing refers to that portion of a sponsored project's costs that are not borne by the sponsor.
b. Cost sharing has to be allowable sponsor cost to be allowable as cost sharing.

c. Contributed Facilities & Administrative costs. In circumstances where the sponsor will not fund university F&A these costs may be able to be counted toward cost sharing requirements. In addition, it is generally possible to include the F&A attributable to university funds contributed as cost sharing toward a project.
d. Voluntary Cost Sharing refers to the situation where PI effort is expended on a grant, but no salary charged to that grant.
e. Memo Match is a term used to indicate when cost sharing is not established in an account associated directly with the grant. It could be cost sharing from a third party, though another sponsored program, or through an in-kind contribution. The term "memo match" arises from the fact that the cost share is documented by a memo in the file.
f. Some sponsors will allow proposals to show a leveraging amount. Generally leverage is a "softer" match than true cost sharing. Leveraging may take the form of the calculated value of the use of a facility or building, the value of equipment that has been purchased by the university and will be subsequently used on a project.

D) Why does cost sharing have to be considered as an allowable sponsor cost to be allowable cost sharing?

Proposed cost sharing has to be an allowable sponsor cost in order for it to be allowable cost sharing because if awarded, the cost sharing funds will be treated as though they are sponsor dollars. Cost sharing is viewed by the sponsor as costs that could be requested from them but are not and are being borne by the university.

E) Why is it important to be able to identify the different types of cost sharing?

Cost sharing can take on many different forms. It is critical to make sure we are able to identify the different types to we are able to manage the commitments properly if awarded. For example, the way we manage a dollar commitment is different than managing a percent of sponsor award commitment. Additionally, the handling of memo match poses a complete set of unique challenges than those posed by single account cost sharing.

Mission/Metrics/Role

A) Why is it important to properly classify a proposals and how do the different proposal classifications relate to the university mission?

It is important to properly classify proposals because the classifications are directly tied to the university missions. This not only drives reporting on the missions, but helps the university gauge its activity in these areas. Another important factor is to ensure that the proposals are being budgeted with the appropriate F&A rates. Recall, that each base has a different rate. If the proposal is not classified correctly, then the wrong F&A rate will be applied causing the proposal to not be properly costed.

B) Why is it important to understand the reason behind credit split

The Proposal Submission Form (PSF) allows the capture of three different data inputs related to collaboration, credit, and interdisciplinary activities. The fields are:

Center/Institute Credit
Primary Credit
Affiliation

These fields on the PSF reflect only proposal and award dollars in the university's proposal and award reporting, and have no impact on how expenditures are reported and no impact on F&A return. The Primary Credit field reflects the dollars of proposals and awards allocated to the academic unit(s) based on the investigators distribution of credit. (e.g. 50% Chemistry, 30% EAS, 20% Agronomy). The Center/Institute Credit is used to show the dollars of proposals and awards credited to Discovery Park center(s). (e.g. 100% Center for the Environment.) The Affiliation field on the PSF can be used to show the affiliation of a proposal to a center, DP or otherwise. This field is not used in any of the university level proposal and award reporting, but can be used to identify proposals and awards associated with a particular center via ad hoc reporting against the data warehouse.

Once a proposal is funded and accounts are established, the funds are allocated to various departments for expenditure. This distribution of funding does not necessarily correlate in any way to the distribution provided on the PSF. For example if all the personnel paid on the project are in Chemistry, only a piece of equipment is being purchased in EAS, and there are no funds to be expended in Agron, the above proposal could have minor accounts set up with budgets of 90% Chemistry 10% EAS, and 0% Agron. It is the expenditure of funds that actually drives the overhead return formula. There is a separate mechanism within the accounting system that allows project expenditures in Discovery Park accounts to be associated with the relevant academic unit. Both the academic unit and the DP center participate in the overhead return. At the following web site there is a document that more fully describes how the F&A return program works
http://www.purdue.edu/Research/vpr/policies/returnpolicy.shtml

C) Why is it important to ensure that a knowledgeable academic person is certifying the "academic" questions and why the business representative(s) should not?

The questions on the PSF form provide University staff with adequate regulatory assurances and information regarding the accompanying proposal, plus assurance that certain University and Federal guidelines are fulfilled. Most of the questions on the PSF should only be answered by the Principal Investigator(s) because these questions pertain to the technical scope of work. It is the responsibility of the business office to provide documentation that the PI(s) have answered and certified the questions.

D) What is the difference and why is it important to understand the differences between gifts, grants, contracts, voluntary support?

Voluntary support includes awards and donations from individuals, corporations, partnerships, foundations, associations, and other nongovernmental entities who provide this support without receiving or expecting equal value in return from the University. These awards and donations are further characterized by only minimal reporting requirements to the donor in the form of a general statement of how funds were used.

A contract is a promise between two or more parties, usually involving the procurement of goods or services by one party and the rendering of goods or services by the other party. Contracts can be fixed price or cost reimbursement. Contract support may contain provisions for changing the agreement, time limits for expenditure of funds, warranties, indemnification, or provisions governing ownership and use of intellectual property developed under the agreement.

All support, whether voluntary or contractual, will be subject to University policies for regulatory compliance, including the use of human subjects, vertebrate animals, radioactive materials, recombinant DNA, biohazardous agents, unfixed human fluids, tissues or cell lines, and conflict of interest

It is important to understand the differences between these because each one will have unique requirements and levels of restrictions.

PreAward Life Cycle Training

<u>Cost Identification</u>
<u>Outline</u>

A. Why do we budget fringe benefits at certain rates?

<u>Cost Identification</u>
<u>Draft Content/Text</u>

A. Why do we budget fringe benefits at certain rates?
The institution has policies and procedures governing fringe benefits and the methods used to account for these costs. They are treated consistently and distributed to all institutional activities in proportion to the relative amount of time or effort actually devoted by the employee. Only allowable fringe benefits are charged to sponsored agreements.

The budget fringe rate takes into account many things and is consistently budgeted for all sponsors. It is important to budget this rate to ensure that the proposal is fully costed and to ensure that we are budgeting consistently for all sponsors.

PreAward Life Cycle Training

Non-Budget Considerations
Outline

A. Who can be a Principal Investigator (PI)?

B. What is the purpose of the questions on the PSF? Who should answer them?

Non-Budget Considerations
Draft Content/Text

A. Who can be a Principal Investigator (PI)?

Purdue restricts the submission of proposals to PI's that are tenured or tenure track faculty members unless approved as an exception. By limiting blanket approval to just tenure/tenure track faculty is a way to help ensure that the person will be here for the life of the project and that the PI will have the credentials and support required to do the level of research expected by Purdue.

Tenure-track/tenured faculty and research faculty members are eligible to be Principal Investigators (PI). A cursory review of the PI roles and responsibilities demonstrates the broad fiscal, managerial, regulatory, and contractual obligations for which the PI serves. It may be likely the researcher's first instinct is to focus on the role of the PI in planning and executing the technical aspects of research projects. However, if the PI either does not understand or is not prepared to execute the broader responsibilities necessary to manage a sponsored research project, the institution is exposed to significant and substantial risk. As a result, Purdue grants PI status freely only to tenure-track/tenured faculty and research faculty. The faculty is expected to have both training and experience in the design and execution of sponsored research and to be long-term employees who share the general long-term interests of Purdue and anticipate long-term careers as professional and productive scholars. In other words, the faculty is assumed to have comparable long-term personal interests in the successful execution of sponsored projects as does Purdue as an institution.

If non-faculty staff members wish to submit proposals as the principal investigator, they must obtain special approval. To request authorization to be the PI, a letter must be written and signed by both the Department Head and the Dean. The letter should clearly state the rationale for granting PI status and indicate if the request is for one-time only, a blanket request, or for specific types of proposals. In addition, Purdue currently requires education and certification for research with human subjects prior to granting PI status and may choose to consider at least limited education and certification in some aspects of the management of sponsored projects. The requests for PI status are reviewed jointly by personnel from Sponsored Program Services and the Office of the Vice President for

Research, who give the final approval. More information on how to request approval and a list of approved non-faculty PIs is available on the SPS Pre Award website.

B. What is the purpose of the questions on the PSF? Who should answer them?

The questions on the PSF form provide University staff with adequate regulatory assurances and information regarding the accompanying proposal, plus assurance that certain University and Federal guidelines are fulfilled. Most of the questions on the PSF should only be answered by the Principal Investigator(s) because these questions pertain to the technical scope of work. It is the responsibility of the business office to provide documentation that the PI(s) have answered and certified the questions. Following is a summary of the questions and who is responsible for answering them.

Yes/No Questions should only be answered by the PI. These include:

- *This proposal contains confidential information.* The PI must provide verification and confirmation on whether the proposal contains information considered patentable, copyrightable, and/or proprietary. This informs SPS and the academic approvers that restricted information is included so they can take the steps to handle the data appropriately.
- *Space Available.* The PI must verify that space is available for the project. If space is not available, this question notifies SPS and the academic approvers so they can verify that the proposal includes plans and/or budget to obtain space.
- *Equipment Available.* The PI must verify that necessary equipment is available for the project. If equipment is not available, this question notifies SPS and academic approvers to confirm that a request for necessary equipment is included within the proposal and/or there is a plan to obtain the equipment.

Regulatory Assurance refers to Federal and University requirements for projects using Animal Subjects, Radioactive Materials or Radioactive Producing Devices, Human Subjects, Certain Lasers, Good Laboratory Practices (GLP), Export Controls, Recombinant DNA or Biohazardous Materials. These proposals require special approvals if awarded and these questions should only be answered by the PI(s). It is critical that the PI(s) carefully review this section and certify whether any of the above regulatory issues exist in the proposal. The response to the regulatory questions informs SPS and the academic approvers that remaining actions may need to take place to conform to University and Federal policy. SPS will also compare the responses to the regulatory questions with the proposal to make sure they are consistent.

Disclosures and Assurance statements are approved via the Principal Investigator(s) signatures. The conflict of interest statement refers to the potential conflicts for all investigators gaining personal benefits due to the project. Each Investigator is responsible for determining if the proposal includes a conflict of interest. By signing the PSF form, the Investigator(s) are also certifying to the best of their knowledge that document statements are true and complete, text and graphics included are original work unless otherwise noted, and that they agree to accept responsibility for the scientific conduct of the project and will provide reports if awarded. Their signature also acknowledges the understanding that the willfull provision of false information in the proposal is a criminal offense.

Other Tab contains several questions, some which are administrative. These questions can be answered by business offices and SPS relative to the specific proposal. The administrative questions include:

- 01 SPS Location
- 02 SPS Reviewer
- 03 Business Contact
- 04 Cost Share Type
- 16 Fund
- 18 SPTS Number
- 19 Pre Award Services

Other Tab questions that should be answered by the Principal Investigator include the following:

- 05 Conflict of Interest. The answer to this question in the Coeus application determines which conflict of interest statement will print on the PSF Disclosures and Assurances page, which must be signed the Principal Investigator(s).
- 06 Bowen Lab. The Principal Investigator must indicate whether the work will take place at Bowen Lab.
- 07 Computation Time Needed. The purpose of this question is to verify that time needed for computational services outside the department have been secured. This information informs ITaP if computation time is needed and allows ITaP to properly plan and allocate resources for the project..
- 08 Data Storage Needed. The purpose of this question is to determine if data storage more than the typical amount is needed for the project. This informs ITaP that additional data storage is needed and allows ITaP to properly plan and allocate resources for the project.
- 09 Technology Funds Needed. This question verifies that funds have been budgeted for computation or technology resources. This informs ITaP if technological funds are budgeted in the proposal for computation time and data storage.
- 10 Affiliation. These fields allow the Principal Investigator(s) to affiliate their proposal with up to 10 approved University Centers. The Principal Investigator must make this determination based upon the scope of work, his/her relationship with the Center, and the mission/goals of the established Center. This data is used to run reports for Centers on all the proposals that have indicated an affiliation (soft credit).

PreAward Life Cycle Training

Facilities and Administration (F&A) costs
Outline

A. Why are certain costs (equipment, fee remits, subcontracts > $25,000, etc) excluded from the MTDC base?

B. Why are there differences between the different on-campus rates?

Facilities and Administration (F&A) costs
Draft Content/Text

A. Why are certain costs (equipment, fee remits, subcontracts > $25,000, etc) excluded from the MTDC base?

The MTDC base is defined by OMB A-21 which identifies what exclusions are to be included. When the F&A rates are calculated, they are determined using these exclusions.

B. Why are there differences between the different on-campus rates?

On campus F&A rates differ because of the difference in the activities use of on campus facilities. For example, research will have a higher use of the labs, offices, libraries, etc than will an OSP project. During the cost study, all the costs are identified to their particular bases. Additionally, since the rates are driven by actual costs, there are different rates for the different campuses based off of their individual costs and cost studies.