OFFICE OF RESEARCH ADMINISTRATION

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# OFFICE OF RESEARCH ADMINISTRATION MANUAL

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INTRODUCTION

Funds provided to Thomas Jefferson University for sponsored projects must be administered in accordance with both the sponsors’ terms and the University’s own policies and procedures. The purpose of the ORA Manual is to support investigators and administrators in fulfilling their responsibilities. It provides investigators with a reference for TJU’s procedures for proposing and managing sponsored projects. The procedures apply to all sponsored projects, whether research, clinical trials, or training grants. It also provides guidance for understanding requirements that sponsors impose on universities as terms of awards.

Procedures for managing sponsored projects are subject to change. As the University or sponsors revise their requirements, ORA will update this manual accordingly.

The ORA Manual is not a single resource for managing sponsored projects. Other TJU offices maintain research related requirements. Investigators and administrators should use this manual in conjunction with requirements set forth by the Controller’s Office, the Office of Scientific Affairs, the Office of Animal Resources, the Office of Environmental Health and Safety, and Radiation Safety, the Office of Compliance, and the University’s general policies.

Each sponsored project must also be managed in accordance with the terms that TJU accepted from the sponsor. Federal awards are subject to the requirements of OMB’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as well as the relevant agency guidelines/policies.

Where TJU has a policy in an area not specifically addressed by the sponsor, or where TJU's policy is more restrictive than the sponsor's, TJU's policy must be followed.
ORA CUSTOMER SERVICE PRINCIPLES

1. Responsiveness
   - Always COMMUNICATE
   - REPLY to all communication within 24 hours
   - Keep administrators and investigators INFORMED
   - ELEVATE problems early to resolve issues

2. Courtesy
   - Speak PROFESSIONALLY and KINDLY
   - Treat other people with RESPECT

3. Knowledge
   - Give only answers you KNOW to be true
   - If you do not know the answer,
     - ASK questions of your colleagues, or
     - SEEK the answer in regulatory documents
   - Be willing to LEARN the answers to new questions

4. The Extra Mile
   - HELP the researchers and RACE do what they need to do
   - LEARN in advance
   - ANTICIPATE problems and address them early

5. Continuing Education
   - PROVIDE professional development opportunities for ORA staff
   - ENCOURAGE staff members to take advantage of internal and external training opportunities

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- Contract Negotiation
- Sponsored Research agreements
- Clinical Trial Agreements
- Collaboration Agreements
- Investigator Initiated Agreements
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- Account management
- Closeouts
- Cost transfers
- Transaction review

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- Faculty/Non-faculty reporting
- Effort tracking
- Data management

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- Subcontracts
- Grant Awards

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Subaward Grants

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- Subaward development & negotiation
- Subaward amendments
- TJU audit & A133 questionnaires
- Invoice audits & invoice inquires
- FFATA reports
- PI Signoff

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I. INTRODUCTION

A. What is the ePTF?
The electronic proposal transmittal form (ePTF) is a web-based means to collect and retain application and award data for Thomas Jefferson University and Hospital. The system allows for routing and approvals based on appropriate security tables and record characteristics. In addition, the ePTF is the institutional record for certain compliance confirmations such as conflict of interest, assignment of inventions, cost sharing commitments, subaward monitoring, IRB and IACUC protocol information, as well as general internal approvals necessary for the grant submission. The ePTF replaced paper PTFs in January of 2011.

The ePTF system is maintained by the Office of Research Administration (ORA).
The ePTF contains information beginning with 2004. ORA has access to a separate database containing historical information prior to 2004.

B. ePTF General Principles

- The ePTF tracks applications and awards, as well as related regulatory information.
- The ePTF should provide an accurate description of the project.
- The ePTF serves as the institutional system of record.
- The ePTF does not track expenses or other project activity.
- The ePTF data is utilized to drive other sponsored project functions.
- There should be just one ePTF record for each application.
- There should be just one ePTF record for each award whenever possible. It is understood that certain actions (supplements, funded extensions, etc…) will require additional records.

C. Where is the ePTF located?

The ePTF is located in PeopleSoft under the Research Administration menu selection. In order to see the ePTF, log into Pulse and enter your campus key and password. Then log into PeopleSoft to see the menu.

In order to access remotely, you can go straight to myhr.jefferson.edu in your web browser and log into PeopleSoft. No VPN is necessary.

D. Security and Access

View and approval access to the ePTF is based on the Principal Investigator’s home department as recorded in the personnel record in PeopleSoft. Once the PI information is entered and saved, the system will give a certain set of authorized people access to the working ePTF based on an administrator table maintained by ORA.

- Administrative staff serving as effort administrators (either primary or secondary) will be able to view all ePTF records related to their departments, regardless of the ePTF status (working, pending, funded, closed, etc…).

- Collaborating departments can see ePTF information (with the exception of salary information for other departments) during the approval process only. Once the ePTF has been approved, the ePTF will no longer be available to the collaborating department; only the originating department will be able to view the document.

- Chairs will be able to view all ePTF records related to their own departments, regardless of the ePTF status (working, pending, funded, closed, etc…).

- PI’s can view their own ePTF records, regardless of the ePTF status (working, pending, funded, closed, etc…).

- ORA staff and administration can view all ePTF information that has been submitted (that is, after all departmental approvals have been obtained).

New users logging into PeopleSoft for the first time might not see the ePTF on the menu immediately. Security runs on the 36th minute of every hour, so the user will see the ePTF after the 36th minute of the next hour.
E. Data Integrity
The ePTF allows for data use on a variety of levels. For example, grant dashboard reporting is generated based on information pulled from the ePTF. In addition, the system documents cost sharing and can be used to initiate automatic salary transactions. Therefore, it is critical that all data entered into the ePTF is accurate and complete at every stage of the process. Everyone touching an ePTF record bears some responsibility for accuracy.

F. Reporting Capabilities
In addition to dashboards, reports can be generated at a variety of levels (by institution, school, department or PI, for example). ORA uses ePTF data to provide senior management information, as needed.

Departments can utilize the reporting function by logging into PeopleSoft and selecting Research Administration, then Grants reporting, then ePTF Admin reporting grid in the menu section. The following fields are searchable:
- Submission number
- Title
- PI
- Sponsor
- Application Type
- Grant Type
- Purpose
- Submission Date
- Sponsor Due Date
- Humans?
- Animals?
- Status

So, for example, to find all active grants utilizing animals in a particular department, select “Animals?” and choose “funded” in the status dropdown box and click the “Fetch” button. Once the data is returned, the information can be exported to an Excel spreadsheet by clicking on the spreadsheet icon.

G. Training
ORA offers an on-line class entitled ePTF: The electronic Proposal Transmittal Form. The class is available on the ORA website in the Professional Development section. ORA recommends that anyone working with the ePTF take this class before initiating the form.

II. HOW IT WORKS

A. Typical ePTF Life Cycle
In general, a basic ePTF will have the following life cycle:
1. Departmental staff will create the ePTF in working status to track PI workload and pending projects.
2. The record is completed once the PI is committed to submitting the project for funding.
3. The record is routed for approval.
4. Once approved by all, the ePTF is reviewed by ORA, along with the application for funding.
5. The ePTF remains a pending record until a funding decision is made.
6. If the grant is **awarded**, the budget is updated to match the actual award amount and the record will be coded as “funded”. If the proposal is **not funded** (or **withdrawn**), the record will be coded as “not funded” or “withdrawn” but will remain in the ePTF system for reference and reporting purposes.

7. The record is **closed** once the grant is closed and all reporting requirements have been met.

The following flowchart illustrates the life cycle of a typical ePTF record.

---

**ePTF is created and remains in WORKING while proposal is being prepared**

**Record remains in PENDING status until funding decision is received**

**Route for Approval**

**WITHDRAWN**

**NOT FUNDED (after 2 years or upon notification)**

**FUNDED** → **CLOSED**

---

See Section III.A for more information about the ePTF Status descriptions.

Once a user logs into PeopleSoft under the Research Administration ePTF function, two options are made available:

- Find an existing value: allows the user to search for records
- Add a new value: allows the user to create a new ePTF record

**B. Find an existing value (search for an ePTF record)**

The ePTF system is a searchable database, allowing the user to search for a record or run a report by entering specific information in one or more of the following fields to yield information:

- Submission number (ePTF number)
- Title
- Last name (of PI)
- Sponsor
- Status
- Sponsor Number
- Funded Date
- Submitted Date
- Account (TJU grant account)
- Purpose of Project

For example, to find ePTF record(s) related to a particular grant account, use the dropdown box to change the filter option next to *Account* to “contains”, enter the product number and click the search button.
Similarly, to obtain a list of all funding (closed, pending and funded) for a particular Principal Investigator, use the dropdown box to change the filter option next to \textit{Last Name} to “contains”, enter the PI’s last name and click the search button. The Basic Search function offers the user a different view of the same search.

Contact ORA if you need help querying the data.

\textbf{C. Add a new value (create a new ePTF)}

\textbf{How to create an ePTF}

After logging into the PeopleSoft “Research Administration” menu, select “add a new value” and a new ePTF will be generated. The ePTF number will be assigned upon “Save”. Complete all required fields by following the instructions in this manual. The ePTF being created will serve as the institutional record for the project – accuracy is critical!

At this stage, both the initiator and administrator can make changes to the record. Navigate between sections by clicking the tabs at the top of the page; \textbf{do not use the back button on your browser}.

\textbf{Route for approvals}

Once the ePTF information has been completed, the record can be routed for approval by selecting the “route for approvals” button on the Approvals tab. The system will automatically alert you of any incomplete fields and prompt corrections. At this point, the record will be routed to the following individuals for approval:

- The PI
- Other Key Personnel
- The Chair of each participating departments
- The Administrator of each participating departments
- The appropriate Dean (or designee) in certain cases, such as when the PI is the Chair
- Academic Finance when there is mandatory or voluntary cost sharing

The approver should review the information, read the approval text and approve the ePTF by selecting the “Approve” button on the Approvals tab. In the event that the record cannot be approved, the approver should select the “Reject” button on the Approvals tab, which will send the record back to the initiator. Note that all approvals will be removed if \textbf{any} approver rejects the record. The initiator will then need to revise the record and re-route for all approvals.

\textbf{Email Notifications}

Each page of the ePTF contains a “notify” button. Once the ePTF has been routed for approvals, you may select the notify button to create an email notification to all approvers. This is an optional tool; you may also choose to generate an email independent of the ePTF system or make a phone call to notify approvers that the record is ready for their review.

\textbf{Collaborating Departments}

The ePTF is not intended to replace traditional communication between collaborating departments. There will be an exchange of information that should take place outside of the ePTF, whether by email or phone. Note that the collaborating department approvers will not populate on the approvals tab until the ePTF has been routed.
III. THE TABS

A. General Tab
This tab provides general information related to the project.

Create Date/Name
The create date will reflect the date that the ePTF was initiated, as well the person who initiated it. It is populated by the system and cannot be overridden.

Submission Number
The submission number will be assigned by the system once an ePTF has been created and saved. This number should be used when communicating with ORA preaward staff.

Purpose
Purpose codes are identifiers used to classify sponsored projects based on what type of research is being performed. Choose the purpose that best describes the work being performed:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wet Bench Lab Research</td>
<td>Laboratory research. Typically would involve animal or cell line research, chemicals, lab equipment, etc…</td>
</tr>
<tr>
<td>Clinical Trial</td>
<td>Patient studies involving therapeutic agents, devices, etc… Human subjects are involved and IRB approval is required.</td>
</tr>
<tr>
<td>Population Health Research</td>
<td>Patient studies that do not involve therapeutic agents, devices, etc… Includes epidemiology, literature review, retrospective chart review, health services research, behavioral economics and disease prevention and public health.</td>
</tr>
<tr>
<td>Service Program</td>
<td>Clinical support grants; supports specialized patient care programs. There is no research involved. Generally city/state funded programs which pay for patient services (mammograms, family planning, addiction counseling, etc…).</td>
</tr>
<tr>
<td>Training Grant</td>
<td>Support of TJU enrolled students (graduate and/or undergraduates). DOES NOT include career development “K” awards, which should be classified by the type of research being performed.</td>
</tr>
<tr>
<td>Other</td>
<td>Administrative core grants (program projects), equipment grants, editorships, educational programs that are not training, non-research fee-for-service contracts, meeting or travel grants and scholarships.</td>
</tr>
<tr>
<td>Other-Clinical Research</td>
<td>Pathology Studies (Tissue Analysis).</td>
</tr>
<tr>
<td>Unfunded</td>
<td>Collaborative research agreements, equipment loans, compassionate use/single use, or other agreements which provide no funding. No account number will be established.</td>
</tr>
</tbody>
</table>

The appropriate F&A rate will be assigned on the budget page based on the type of research being performed, combined with the sponsor information. See Section III.D for more information on the budget tab.

When “Clinical Trial” is selected, additional information will be requested on the Sponsor Tab (contact information) and the Project Tab (protocol information). See Sections III.B & III.C respectively for additional information on clinical trial information required on the Sponsor and Project Tabs.
Status

Status descriptions follow, in the order in which they would typically occur:

- **Working**: will be assigned *automatically* when an ePTF is initiated and saved; the ePTF will remain in working until it is routed for approvals.
- **Pending Approvals**: will be assigned *automatically* when the ePTF is routed for approvals.
- **Pending**: will be assigned *automatically* once all approvals are obtained.

*Note that ORA will not be able to act on the record until the record has reached the “Pending” stage. In addition, once the record is “Pending” *only* ORA can make changes to the record (unless the record is in “budget review preaward” status) or assign the following status options:*

- **Withdrawn**: will be *manually* assigned by ORA preaward upon submission of the formal withdrawal request by ORA.
- **Not funded**: will be *manually* assigned by ORA preaward upon notification from the department or sponsor that the proposal has not been funded or if the proposal has not been funded within two years.
- **Advance**: will be *manually* assigned by ORA preaward once an advance account has been authorized for a pending award. Status will be changed to “funded” once the actual award has been received.
- **Budget Review Preaward**: will be *manually* assigned by ORA preaward in order to allow the initiating department to make significant adjustments to the budget at application time or to allow the contract negotiator to make adjustments prior to budget completion.
- **Budget Review Postaward**: will be *manually* assigned by ORA preaward to indicate that the award has been received but that budget or COI considerations will delay the account establishment. This will allow management to capture the funding in reporting.
- **Funded**: will be *manually* assigned by ORA preaward once the grant is awarded and ready to be forwarded to postaward for account establishment. Awards with budget delays and COI issues should remain in “pending” or “budget review postaward” status.
- **Closed**: will be *manually* assigned by ORA postaward once the account has closed and reporting requirements have been satisfied. See Section IV.C for more information on closing out an ePTF record.

Note that “status” is one of the primary parameters to be included when reports are being generated from ePTF data. **IT MUST BE ACCURATE.**

Type of Submission

Select the appropriate type of submission from the following list:

**Change of PI**
Initiated to record a change in PI for an active (funded) sponsored project.

**Competing Renewal**
An application for additional funding beyond the current project period; competes with other applicants for available funds.

**Continuation**
A subsequent budget period within a previously approved project period; does not compete with other applicants for available funds.

**New**
Initial funding of a project that has not previously been funded.
Resubmission
An application that has been previously submitted, but not funded, and is being resubmitted for new consideration. Also used for resubmissions of competing renewals.

Revision / Supplement
A revision or supplement is a request for changes to an existing grant, such as for additional funds to cover increased costs or to expand the scope of work of an existing award. For NIH awards, supplements can be identified by an application type “3” and the letter “S” following the grant year.

Short Title
This title can be used to enter a nickname for the grant that a PI commonly uses. This title will be available in the ePTF Reporting Grid when running reports.

Project Title
Enter the project title exactly as it appears on the proposal (or protocol, if the project is a contract). Do not use quotation marks.

Project Start Date and Project End Date
Enter the dates of the entire project period. These dates will also be used to populate the budget tab. (In the case of multi-year grants, the dates on the budget tab will need to be corrected to reflect only the current budget period.) Upon the award being funded, ORA preaward will correct the dates to match the actual award dates, if necessary.

PI information
TJU requires that all applications be submitted by employed faculty members, with the exception of postdoctoral fellows applying for fellowships or training grants.

Enter the PI’s employee number or use the magnifying glass to search by last name. Once completed, the system will populate the PI’s title, payroll status (active or inactive), email and office address, department name, as well as the date of their last completed Conflict of Interest statement based on institutional information in PeopleSoft.

If any PI information is incorrect, it can be corrected on the ePTF record. However, in order to have the information corrected permanently, the PI can make the change in the PeopleSoft Self Service module.

In addition, the PI information will carry over into the budget tab and that page will be populated with salary detail based on PeopleSoft Human Resources records. The prepopulated budget information can be overridden to include appropriate salary increases, cost sharing, etc. See Section III.D for more information about the budget tab.

The PI information will also drive the approvals process, by providing routing information for the PI, Department Chair and Administrator. Collaborating department approvals are based on information on the budget page.

If the PI information is highlighted in red that means that person does not have an Electronic Assignment of Invention Form on file. In order to proceed with the ePTF, the AoI must be completed. To complete the AoI, access PeopleSoft, under the Research Administration tab. Refer to the TJU patent policy (#102.15) for more information.
For PI’s who are transferring their grant to TJU from another institution, the ePTF can be started for the PI before they arrive. Simply check the box on the General tab that reads "PI not Jefferson faculty". See Section V. for more information.

**Administrative Contact Information**
Once the PI information is entered, the administrators name, phone number and email address will be populated by the system, based on the effort reporting administrative table maintained by ORA.

**Copy to New**
The “copy to new” button allows you to initiate a new ePTF record by copying most of the information on the General, Sponsor and Project Tabs into the new record. This function is useful when completing ePTFs for continuation records and supplements. Note that this function will not populate the Postaward tab with information from the original record.

**Copy (New PI)**
This function is available to ORA staff only for changing the PI information on a project that has already been funded. When selected, it will create a new ePTF, copying all information to the new record except the PI name, PI effort and budget start date. The record will reflect a zero budget. See Section V. “Change of PI”.

**Clear PI/Budget**
The department can use this function to start over at any time prior to routing for approvals. It will clear the PI and budget information, allowing the department to start over or recycle the ePTF for a different submission. Note that the department will not have access to this function once the record leaves the “working” status.

The Clear PI/Budget function can also be used when preparing a submission for a PI who is transferring to TJU. See Section V. “PI transferring to TJU but not here yet”.

**Save**
Use the “Save” button frequently to save information entered to date. The record cannot be “saved” until the PI and Sponsor information (on the Sponsor tab) has been entered. When the system “times out” any unsaved data will be eliminated.

**B. Sponsor Tab**
This tab provides information related to the study sponsor.

**Prime Sponsor Code**
ORA maintains a PeopleSoft table of all study sponsors in order to prevent multiple variations of the same name. You must select an existing sponsor from the list provided. Clicking on the magnifying glass will direct you to the “Look up Prime Sponsor Code” page. The best way to search for a sponsor name is to select “contains” in the dropdown box next to “sponsor name search” and enter a keyword. If you already know the sponsor code, you can type it directly into the box. Selecting the correct sponsor name will populate the sponsor number and name, as well as agency type. If the project is funded by multiple sponsors, contact ORA for advice on which sponsor should be listed on the ePTF.
If the ePTF record is for a subaward to Jefferson, this field should reflect the prime sponsor. For example, if the project sponsor is NIH through Tulane University, the prime sponsor is NIH. See Section III.B for information about recording the prime awardee.

In order to add a new sponsor to the table, contact ORA so that they can confirm that this is a new sponsor and update the sponsor table. Contact ORA via e-mail at resadmin@jefferson.edu or via telephone at extension 3-6976.

“Planned” Sponsor Code
In order to facilitate the university’s budgeting process, the following sponsor codes have been added, as follows:

- Planned Federal – 3515
- Planned Individual/Trust – 3516
- Planned Industrial – 3517
- Planned Other – 3518
- Planned Private Non-Profit – 3519
- Planned State/Local – 3520

An ePTF record with a planned sponsor can be used to capture grants that PIs plan to submit in the future, as far out as the user cares to collect information. Planned sponsors should always remain in working status (in other words, should never be routed for approvals). If a “planned” ePTF record makes it through the approvals process, ORA should reset the status to “working” unless the grant is actually submitted, and in that case the correct sponsor code should be reflected.

RFA/RFP/RFQ/PA Number
If applicable, include the number of the grant-specific application instructions (Request for Applications, Request for Proposals, Request for Quotation, Program Announcement, etc...). This information will assist ORA preaward in the proposal review process and ensure compliance with the application instructions. In addition, this number will provide information (budget restrictions, effort requirements, etc…) if/when the grant is awarded.

Activity Code
This information is required for NIH applications only. The activity code is a 3-character code used to differentiate the wide variety of research related programs that NIH supports. For example, an R01 indicates a basic research project. A comprehensive list of activity codes can be found on the NIH website.

Sponsor Due Date
Insert the deadline for the official application submission. If there is no deadline, leave this slot blank. Completed applications are due in ORA at least 5 days prior to the published deadline.

Cycle Date
This information is required for NIH applications only and is utilized for internal reporting purposes. Select one of the following, based on the NIH application due dates.

- AIDS
- Feb/Mar
- Jun/July
- Oct/Nov
- Other
Agency Type
One of the following agency types will be automatically assigned based on the project sponsor. Sponsor designation information is maintained in a PeopleSoft table by ORA.

- Federal
- Individual/Trust
- Industrial
- Private Non Profit
- State/Local

Agency type information will be used to determine the appropriate F&A rate on the Budget tab. The F&A rate can be overridden if necessary. See Section III.D for more information about the F&A calculation on the Budget Tab.

Clinical Trial Information
Contact Information
This field is for industry sponsored clinical trials only. No entry will be permitted for other sponsors (the field will “gray out”). Provide the contact Name, Address, Phone, Fax and Email of the individual at the sponsor that will be handling contract negotiations.

Name of CRO
This field is for industry sponsored clinical trials only. No entry will be permitted for other sponsors (the field will “gray out”). If TJU will be working with a Contract Research Organization, identify the CRO.

Mailing address for study payments
This field is for industry sponsored clinical trials only. No entry will be permitted for other sponsors (the field will “gray out”). Enter the name and complete mailing address for the individual who will be responsible for receiving/depositing study payments. This information will be incorporated into the contract. If this field is not completed, the Controller’s Office will receive the checks.

Prime Awardee (subawards to Jefferson)
This field should be used to indicate if the record represents a subaward to Jefferson. Identify the prime awardee by selecting a name from the list provided. For example, if the project sponsor is NIH through Tulane University, the prime awardee is Tulane. Clicking on the magnifying glass will direct you to a search page. The best way to search for the prime awardees name is to select “contains” in the dropdown box next to “sponsor name” and enter a keyword. Contact ORA if the prime awardee is not listed and needs to be added.

C. Project Tab
This tab provides information related to the project itself, such as whether Jefferson is subcontracting some of the work, the current account number, clinical trial protocols and other protocol approvals.

Subawards
Will this project include subcontracts to other entities? Select YES or NO to indicate if the project will involve collaborations that would require a subaward to be issued in the event of an award. Clicking on the magnifying glass will direct you to the “Look up Organization ID” page. The best way to search for a subawardees name is to select “contains” in the dropdown box next to “legal name of
subawardee” and enter a keyword. Contact ORA if the subawardee needs to be added. Once the subawardee name is selected, it will be entered in the record and the most recent A-133 (federal audit) information will automatically populate the field, based on a table maintained by ORA staff in PeopleSoft. Use the plus (+) button if there is more than one subaward.

Entering a subaward on the Project tab will automatically populate the subaward category on the Budget tab. See Section III.D for more information about the subaward budget category.

**Current Account Number**
If the ePTF record is related to an existing grant account, enter the six character account number (product number) of the current account. For example, if the current product number associated with an award is S11011 and a competing renewal, continuation or supplement is being submitted for that project, S11011 should be entered in this field.

**Biostatistics Fee Checkbox**
This box should be checked to indicate that Biostatistics faculty members are budgeted on this project. Clicking the checkbox will prompt you to enter a fee on the budget tab under “Other Costs”.

**Clinical Trial Protocol information**
This information is required for clinical trials only. If “clinical trial” was not selected as the purpose code on the General tab, this section will not appear on the Project tab. Provide the answers to the following prompts.

**Protocol Title** Enter the protocol title only if it is different than the title on the General tab. If the title is the same, leave the space blank.

**Did the PI write the protocol?**
This field will alert the ORA contracts staff when the study is investigator-initiated. That information will dictate what type of agreement will be required and provides information related to budget negotiations, IRB fees and intellectual property contract language.

**What phase?** Select from one of the following; the descriptions are from the TJU IRB website.

<table>
<thead>
<tr>
<th>Phase</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phase 1</td>
<td>The first set of studies performed in humans that begin following extensive animal studies. The goals of these trials are to monitor safety and become aware of unknown risks. Phase I Trials are offered to a small group of subjects for conditions in which no treatments currently exist.</td>
</tr>
<tr>
<td>Phase 2</td>
<td>Tests the effectiveness or response of a treatment or intervention on a group. Phase II trials are conducted with a larger group of subjects than Phase I, but still with a small number of patients due to unknown risks. These trials provide more opportunity to discover less common side effects of a treatment.</td>
</tr>
<tr>
<td>Phase 3</td>
<td>The final phase of trials before the treatment is approved by the Food and Drug Administration (FDA) and involves a larger number of subjects. These trials test the new treatment against the standard treatment for the disease/condition.</td>
</tr>
<tr>
<td>Phase 4</td>
<td>Done after the new drug has been approved by the U.S. Food and Drug Administration. Researchers continue to gather information about an approved drug's risks, benefits and best uses associated with large-scale usage in &quot;real-life conditions.&quot; studies can also include trials of different doses or schedules of administration, other stages of disease, cost studies, quality-of-studies or use of the drug over a longer period of time.</td>
</tr>
<tr>
<td>Other</td>
<td>Use this category when none of the others apply (such as a multi-phase study).</td>
</tr>
</tbody>
</table>
Does this involve an investigational drug?  Select YES or NO. If yes, enter the requested information (name of the investigational drug, status of the Investigational New Drug (IND) application, sponsor of the IND).

Does this involve an investigational device?  Select YES or NO. If yes, enter the requested information. (Name of the device, Investigational Device Exemption (IDE) information, sponsor of the IDE). In addition, enter the device type, by selecting one of the following from the drop-down box:

- Abbreviated IDE/IDE Exemption
- Non-Significant Risk Device
- Significant Risk Device

Does this involve inpatient treatment (hospital)?  Select YES or NO. This information will be used to determine who needs to be a party to the agreement.

Is there more than one performance site?  Select YES or NO. If yes, type in the names of ALL additional performance sites. There is no search function or dropdown box for this field. This information will be used to determine if performance sites needs to be a party to the agreement or if some type of clinical agreement will need to be issued. This does not apply to multicenter trials, but for sites enrolling under the Jefferson contract.

Protocol Approvals
Check YES or NO to indicate whether or not you are using any of the following, which would require approval.

- **Human Subjects**  Include IRB approval information; proposals may be submitted with approval “pending” but approval must be obtained at the award stage. If approval is obtained after the “approval pending” stage, ORA Preaward or Contracts staff will enter the IRB approval information. If the human subject activity is taking place at a subawardee institution, enter their name in the protocol/approval box.

- **Vertebrate Animals**  Include IACUC approval information; proposals may be submitted with approval “pending” but approval must be obtained at the award stage. If approval is obtained after the “approval pending” stage, ORA Preaward or Contracts staff will enter the IACUC approval information.

- **Toxins, teratogens, carcinogens or hazardous chemicals**  Include license information.

- **Recombinant DNA technology**  Include license information.

- **Pathogens**  Include license information.

- **Radioactive material or radiation source**  Include license information.

- **Additional Space**  A letter of support signed by an institutional authorized official would be required prior to submission of the application for funding.

- **Major Equipment Installation**  A letter of support signed by an institutional authorized official would be required prior to submission of the application for funding.

Checking YES will generate an approval box; enter the appropriate approval numbers (not dates). If multiple approvals are required, select the plus (+) button to add a line. To delete a line of approval, select the minus (–) button. If approval has not yet been obtained, check pending. If approval has been obtained, upload a copy of the approval to the Attachments tab.
D. Budget Tab

**Project Title and Sponsor** information is prepopulated by the system based on information provided on the General tab.

The **Budget Begin & End dates** on this tab are prepopulated from the project dates on the General tab. In the case of multi-year grants, the dates on the budget tab will need to be corrected to reflect only the **current budget period**. It is critical that these dates match the budget dates on the award notice.

The start date of industry-sponsored agreements is generally assigned by the ORA contracts group, who will use the date that the agreement became fully executed (the date of the final signature).

The **Budget Date Calcs** button will show how the system has prorated salary based on merit increases anticipated for each new fiscal year.

**Personnel**

**PI**
The PI name, employee number, department and role will automatically populate on the budget tab based on information included on the general tab. Current annual salary information will also appear; this information is based on the HR system, except in cases where the faculty member earns over the current NIH salary cap (see below). Note that there are two salary boxes—annual rate and actual salary. Utilize the actual salary box only in cases where there is a need to override the current HR information. Upload the appropriate documentation on the Attachments Tab (see Section III.E).

In cases where a faculty member is compensated above the current **NIH salary cap**, the current cap will appear as both the annual salary and actual salary—regardless of the sponsor. If the award is not subject to the cap, use the **actual** salary box to enter the correct salary amount.

**Multi-PI**
This box should be checked only if indicating a true Multi-PI submission, as designated by the sponsoring agency - even if the other PI is at a different institution. This field should not be used to capture the Co-I role. The checkbox will become available once an employee is named as key.

**Effort**
Enter the level of effort required to complete the project. By entering the employee’s effort information, the system will automatically calculate the salary (and related fringe benefits) based on salary and effort during the budget period identified on the top of the budget tab. Note that the system will prorate all salaries based on planned merit increases; view the “budget date calc” button to see how the system prorated the salary. Salary is calculated by month, rather than by pay period or day.

Only the PI and key personnel may have zero effort and only in certain circumstances, such as:
- Equipment grants (or loans)
- Construction grants
- Training grants (mentor only)
- Immeasurably small effort, such as in a long term, low enrolling clinical trial

The PI should remain as personnel on the budget in these cases.

If necessary, complete the “Shared Cost” box to reflect expenses which will not be covered by the sponsor. See Section III.D for more information about cost sharing.
Adding Additional Personnel
In order to include additional personnel, utilize the *Add Grantee Employee* or *Add “To Be Named” Employee* buttons, as appropriate.

- The *Add Grantee Employee* should be used to identify a current employee. Enter the employee’s ID number or use the magnifying glass to search by last name.
- The *Add “To Be Named” Employee* can be used as a placeholder for a generic staff role when a specific employee is not being budgeted (such as a TBN research technician) or to identify an employee with a pending appointment. If this option is selected, enter “TBN” as the employee name as well as their anticipated role, effort and salary information.

If an employee’s name is highlighted in red in this section, that employee will need to complete the Assignment of Invention before the ePTF can be routed.

Note that administrative personnel are typically considered to be an indirect cost (based on federal regulations and TJU policy #110.23) so an unlike circumstance will be required when budgeting those costs as direct costs.

Key Personnel
As each person is entered onto the budget page, check off individuals who were identified as “key personnel” on the application. Key personnel are individuals who contribute to the scientific development or execution of a project in a substantive, measurable way. The PI is always considered to be key. Key personnel on the ePTF should match the key personnel listed in the proposal. Note that key personnel information is transferred automatically to the postaward page.

It is difficult to add key personnel status after the ePTF has been approved and submitted to ORA because the ePTF will not have been routed to these individuals (meaning that there are missing COI and AOI certifications). This oversight has the potential to create a compliance problem.

Committed Effort
Note that the budget also contains a column for “committed effort”. Committed effort is the amount of effort promised (or committed) to a sponsor during the proposal stage. The effort committed during the original proposal/award stage is considered the threshold against which a potential change is measured.

The “effort” and “committed effort” column will be identical during the proposal stage. While effort and salary may be reduced during the life of the grant, the committed effort will remain the same unless the sponsor was notified and had approved the change. Committed effort is tracked only for key personnel.

Fringe Benefits
Fringe benefits will automatically calculate based on a predetermined rate which is negotiated with the federal government. The rates are generally updated each year and changes are entered into a table maintained by ORA. All employees are charged full fringe benefits (regardless of whether they receive benefits) with the exception of graduate students and postdoctoral trainees paid from a federal training grant.

Non-Personnel Costs
The ePTF provides several general categories for the budgeting of non-personnel costs; most of those categories provide drop down boxes with more specific budget choices. In order to add a line within a
budget category, use the plus (+) sign. By adding rows, you can budget for multiple types of supply costs within the supply category, for example.

On each line, the system prompts you to select a department. The purpose of this information is to ensure clarity for budgets that cross departmental lines. For example, in the case of multi-PI grant submissions, it may be necessary to complete 2 separate lines for laboratory supplies (one for each of the PI’s departments) to reflect the amount that each department has budgeted.

If the ePTF does not cross departmental lines, select the PI’s home department number.

Each line allows for budgeted costs which will be provided by the sponsor, as well as expenses to be cost shared. Only the budgeted costs will be calculated in the direct cost total. See Section III.D for more information on cost sharing.

The following non-personnel categories are available for budgeting purposes:

<table>
<thead>
<tr>
<th>Consultant Costs</th>
<th>You are not required to identify the consultant (by name) on the ePTF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>Select from major equipment or computer (non-general use) equipment. Note that equipment is defined as an item costing $5,000 or more, which does not deplete itself and has a useful life of more than one year. The system will not permit you to enter equipment costs of less than $5,000.</td>
</tr>
<tr>
<td>Supplies</td>
<td>Select from animal acquisitions, blood and related products, computer supplies, drugs and pharmaceuticals, laboratory supplies, medical and surgical supplies or office supplies.</td>
</tr>
<tr>
<td>Travel</td>
<td>Select from domestic, foreign or trainee travel</td>
</tr>
<tr>
<td>Patient Care</td>
<td>Select from inpatient or outpatient costs</td>
</tr>
<tr>
<td>Consortium Costs</td>
<td>This field will be pre-populated based on information provided on the Project tab. You can only include additional subawards on the budget page by modifying the Project tab. Note the “prior expenditure” box should be utilized for federal non-competing continuation budgets to ensure that Jefferson only includes F&amp;A on the first $25,000 of each subaward. If any amount over $25,000 is entered, the system will not calculate F&amp;A on the sub. Enter the amount already budgeted in prior years (in the same competing segment).</td>
</tr>
</tbody>
</table>
| Other Costs      | Select from advertising, alterations & renovations, animal maintenance costs, biostatistics fee, biostatistics service, books & publishing, delivery/courier service, 
|                  | duplicating costs, graduate student tuition, IRB fees, investigational drug service, KCI shared resources, MCA fee, medical media service, other, other fees, outside services, patient remuneration, radiation safety services, service contracts, space/building rental, subscriptions. (Note that IRB fees, MCA fees and Other fees would be expected only in budgets for industry-sponsored clinical trials.) |

Items that appear in bold above are typically considered to be indirect costs (based on federal regulations and TJU policy #110.23) so an unlike circumstance will be required when budgeting those costs.

**Calculations**

**Total Direct Costs** are automatically calculated from the sum of budgeted costs in all categories (shared costs are not included).
**F&A Base Type** can be selected from the drop down box. Select MTDC (Modified Total Direct Costs), TDC (Total Direct Costs) or Other. Choosing “other” will require manual calculations in the F&A base and rate (see below).

**F&A Base** is automatically calculated based on the F&A base type selected. In order to override the system, select “other” as the base type from the drop down box and then enter the new base amount.

**F&A Rate** is automatically assigned by the system based on purpose code, sponsor type and the anticipated start date of the award. All F&A rate combinations are maintained in a table by ORA. In some cases, it may be necessary to override the default rate provided by the system. In order to override the system, select “other” as the base type from the drop down box and then enter the new rate. Note that overriding this calculation may indicate a policy deviation and may require approval.

**F&A Costs** are automatically calculated by the system, which multiplies the F&A base by the F&A rate.

**Total Budgeted Costs** are automatically calculated by the system, which adds the Total Direct Costs and the F&A costs.

**Salary Cap Indicator** should be populated with “yes” by the person completing the ePTF if the sponsor has a stated salary cap. There may be a “yes” indication even if there are no personnel who exceed the salary cap. Note that you are required to select Yes or No in order to route the ePTF.

**Program Income Indicator** should be populated with “yes” by the person completing the ePTF if the project is expected to generate program income. Note that you are required to select Yes or No in order to route the ePTF.

**Cost Sharing**
Once cost sharing has been identified in the budget, the system will prompt the user to select the cost sharing type. It is critical that the correct type of cost sharing is identified.

- **Mandatory** Cost sharing that is required by the sponsor as a condition of obtaining the award. If mandatory cost sharing is required, the condition will be included in the sponsor’s program announcement.
- **Voluntary** Cost sharing that was included in the proposal when cost sharing is not a sponsor requirement. Voluntary cost sharing must be properly accounted for and included in the research base for F&A negotiation purposes.
- **Implicit** Cost sharing as a result of the NIH or other sponsor salary cap. The user must manually click “yes” for this type of cost sharing; the system will not automatically recognize implicit cost sharing.

Only the appropriate Dean (or designee) is authorized to commit University resources for cost sharing. Budgets that include mandatory or voluntary cost sharing requests will be automatically routed to the respective Dean (or designee) for approval; a **Cost Sharing Request** form must be completed and signed by the PI, Chair and Administrator, then uploaded to the Attachments tab prior to the ePTF being routed for approvals. The request should be accompanied by a spreadsheet detailing the amount of the cost share request.

Sufficient time should be budgeted to allow the Dean (or designee) to review the request; the Deans’ Offices have requested 10 days.
Do not select “implicit” cost sharing in order to bypass the cost sharing approval process. This creates record keeping problems since the cost sharing approval will need to be obtained via email, but won’t be included in the ePTF record. ORA does not have the ability to re-route the ePTF for approvals once the error is discovered.

The Cost Sharing Request form, a sample spreadsheet and additional information are located in the ORA Manual.

**E. Attachments Tab**

**How to attach documents**
The system allows you to upload Excel, Word and PDF documents. In order to upload a document to the ePTF, simply click on the “add attachment” button and then “browse” for the document. Select the document by opening it and click the “upload” button. In order to attach additional documents, click on the plus sign.

**What documents to attach**
Include IRB approvals, IACUC approvals and salary increase documentation. A completed and signed Cost Sharing Request form is required whenever mandatory or voluntary cost sharing is indicated on the budget page.

**What documents NOT to attach**
It is not appropriate to attach Grants.gov or Just-in-Time information to the ePTF. Do not upload the grant application. The ePTF should generally not be used for document storage. Be aware of approvals and confidentiality concerns; do not attach documents you otherwise would not share.

**F. Approvals Tab**
The ePTF is not considered to be received by ORA until all non-ORA approvals have been obtained. At that point, the approvals tab becomes the historical record of who approved, date of approval and COI statements.

See Section II.C for more information on the approval process.

**Conflict of Interest**
All key personnel (including the PI) identified on the budget tab are required to complete a COI statement prior to approving the ePTF. If there is no significant financial interest (SFI), they should choose “none” under “check all that apply” and click the approve button to continue.

In cases where there is a SFI, key personnel will be prompted to disclose it, as well as the plan to resolve the potential conflict (i.e., reduce, manage or eliminate), then click the approve button and follow up by contacting the COI Committee Coordinator as instructed. The COI statement is included in the approval language (see next section).

If this page is completed incorrectly (an SFI was identified and there is none, or vice versa) the key personnel should send an email to the ORA preaward contact, who will forward the email to the COI Committee Coordinator and then upload the email onto the attachments page. Alternatively, any remaining approvers can reject the ePTF so that the correction can be made.

**Approval language**
All key personnel (including the PI), their Chair(s) and administrator(s) will be prompted to approve the ePTF by confirming certain statements (including COI) based on their role:
**Principal Investigator**
This certification statement serves as written assurance in accordance with federal notice NOT-OD-06-054. I certify that the information submitted within this transmittal form and the related proposal/application is true, complete, and accurate to the best of my knowledge. I understand that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. I accept responsibility for the scientific and technical conduct of this project, and for the provision of required technical reports, as required by the sponsor. I will ensure that all project personnel complete education programs required by the university/hospital, or the sponsor, and that I will supervise all staff until they have completed said education. I certify that research will not be undertaken prior to receipt of the appropriate internal review board approval for animal and/or human subjects. I certify that I will administer the project in accordance with all applicable federal regulations and the policies of the sponsor and the university if an award is made as a result of this proposal/application. I certify that neither the PI, nor anyone proposed to work on this project is, to the best of my knowledge, excluded from participation in federally-funded activities as a result of government-wide suspension and debarment.

A conflict of interest may arise when key personnel are in a position to influence the business, research, or other decisions of Jefferson. A potential conflict of interest includes, but is not limited to, relationships with other organizations that lead directly or indirectly to financial gain for the key personnel or their families, or gives improper advantage to others to the detriment of Jefferson. All PIs/Directors and Key Personnel must disclose equity, financial interest, and relationships as defined in Policy 107.03, which can be affected by the activities to be funded, thus creating a potential conflict of interest. Note that you should abide by the policy of the institution that employs you.

**Key Personnel**
A conflict of interest may arise when key personnel are in a position to influence the business, research or other decisions of Thomas Jefferson University. A potential conflict of interest includes but is not limited to, relationships with another organization that leads directly or indirectly to financial gain for the key personnel or their family, or gives improper advantage to others to the detriment of Thomas Jefferson University. All PIs/Directors and key personnel must disclose equity, financial interest, and relationship as defined in TJU’s Policy No. 107.03 which can be affected by the activities to be funded thus creating a potential conflict of interest. Note that you should abide by the policy of the institution that employs you. I certify that neither the PI, nor anyone proposed to work on this project is, to the best of my knowledge, excluded from participation in federally-funded activities as a result of government-wide suspension and debarment.

**Department Chair**
This proposal/application is approved. The project/study described is within the program and academic objectives of the Department/Center. Sufficient space, resources, and expertise are available or planned for the conduct of the project/study, and professional time allocations described are reasonable. The information contained in this transmittal form is accurate and correct to the best of my knowledge. I certify that neither the PI, nor anyone proposed to work on this project is, to the best of my knowledge, excluded from participation in federally-funded activities as a result of government-wide suspension and debarment.
Dean
This proposal/application is approved. The project/study described is within the program and
academic objectives of the Department/Center. Sufficient space, resources, and expertise are
available or planned for the conduct of the project/study, and professional time allocations
described are reasonable. The information contained in this transmittal form is accurate and
correct to the best of my knowledge. I certify that neither the PI, nor anyone proposed to work
on this project is, to the best of my knowledge, excluded from participation in federally-funded
activities as a result of government-wide suspension and debarment.

Department Administrator
The budget and administrative information contained on this transmittal form and in the
related proposal/application are complete and accurate to the best of my knowledge. If an
award is made as a result of this proposal/application, I agree the award should be
administered in accordance with the policies of the sponsor and university/hospital. I certify
that neither the PI, nor anyone proposed to work on this project is, to the best of my knowledge,
excluded from participation in federally-funded activities as a result of government-wide
suspension and debarment.

Collaborating Chair
This proposal/application is approved. The project/study described is within the program and
academic objectives of the Department/Center. Sufficient space, resources, and expertise are
available or planned for the conduct of the project/study, and professional time allocations
described are reasonable. The information contained in this transmittal form is accurate and
correct to the best of my knowledge. I certify that neither the PI, nor anyone proposed to work
on this project is, to the best of my knowledge, excluded from participation in federally-funded
activities as a result of government-wide suspension and debarment. Note that you should
abide by the policy of the institution that employs you.

Collaborating Department Administrator
The budget and administrative information contained on this transmittal form and in the
related proposal/application are complete and accurate to the best of my knowledge. If an
award is made as a result of this proposal/application, I agree the award should be
administered in accordance with the policies of the sponsor and university/hospital. I certify
that neither the PI, nor anyone proposed to work on this project is, to the best of my knowledge,
excluded from participation in federally-funded activities as a result of government-wide
suspension and debarment.

G. Preaward Tab
This tab should be completed by ORA preaward staff to document receipt dates. Only ORA staff
have the ability to enter information on the preaward tab. Non-ORA staff cannot view the
preaward tab. There are 5 data points to be entered in order to obtain metrics.

1.) **ePTF created for an award** - Check this box if an ePTF was created without a corresponding
proposal submission or progress report. For example, when a 3 year award is made, but
Jefferson established the account one year at a time or if ORA is notified after the fact that an
award was made.
2.) **Submitted to sponsor** - Enter the actual date that preaward submitted the proposal to the sponsor.

3.) **Proposal required RACE revision** - Check this box to indicate if the proposal required revisions by RACE.

4.) **Requested due date** - Enter the date if RACE had a special request for early submission; this box can remain blank if there was not a special request.

5.) **Date full proposal received from RACE (not including science)** - Enter the date when RACE indicated that the proposal was ready for administrative review.

**H. Postaward Tab**

Only ORA staff have the ability to enter information on the postaward tab. The tab remains empty until the award has been funded. Information on the postaward tab is completed by postaward staff upon account establishment. Non-ORA staff cannot view the postaward tab. There are 9 lines of information to be entered.

**Application Type**

Complete for NIH awards only; this will be the first number of the award ID number on the NoA. For non-NIH awards, leave blank. The types are:

1. New
2. Competing Continuation
3. Supplement
4. Extension
5. Non Competing Continuation
6. Change of Institution/Division (New, Training)
7. Change of Grantee/Institution
8. Change of Institute/Division (Non competing continuation)
9. Change of Institute/Division (Competing Continuation)

**Activity Code**

Complete for NIH awards only (including subawards); use the 3 digit mechanism number from the ID number on the NoA. (For example, R01 indicates a research project.)

**Sponsor Number**

- For NIH awards, use the body of the ID number
- For non-NIH federal awards, use the entire ID number as it appears on the NoA (include spaces and dashes).
- For subawards, use the subaward or Purchase Order number
- For non-federal clinical trials, use the protocol number

**Year**

Complete for NIH awards only; use the entire suffix from the ID number. (For example, 01A1 indicates the first year of the award, and the first amended application.)

**Funded Date**

- For federal awards, use the Issue Date from the NoA
- For subawards, use the date of execution (last signature)
- For non-federal clinical trials, use the date of execution (last signature)

**Account**

Use the entire TJU/TJUH account number, with 5 spaces between the department number and product. Do not use dashes.

**Approval Date**

Leave blank.
**Purge Date**

To be completed as part of the closeout process. See Section IV.C for more information about the closeout process.

**CFDA**

Required for all federal grants and subawards.

The following table provides examples of what information to enter for different types of awards:

<table>
<thead>
<tr>
<th></th>
<th>NIH grant</th>
<th>Other Federal</th>
<th>Industrial Clinical Trial</th>
<th>Federal Subaward</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Application Type</strong></td>
<td>5</td>
<td>leave blank</td>
<td>leave blank</td>
<td>leave blank</td>
</tr>
<tr>
<td><strong>Activity Code</strong></td>
<td>R01</td>
<td>leave blank</td>
<td>leave blank</td>
<td>R01</td>
</tr>
<tr>
<td><strong>Sponsor Number</strong></td>
<td>CA160271</td>
<td>UB4HP19061-03-00</td>
<td>MK-5172</td>
<td>20001282259</td>
</tr>
<tr>
<td><strong>Year</strong></td>
<td>02</td>
<td>leave blank</td>
<td>leave blank</td>
<td>leave blank</td>
</tr>
<tr>
<td><strong>Funded Date</strong></td>
<td>7/2/13</td>
<td>7/2/13</td>
<td>7/2/13</td>
<td>7/2/13</td>
</tr>
<tr>
<td><strong>Account</strong></td>
<td>08012000 S06101</td>
<td>08012000 M05906</td>
<td>08012000 J64001</td>
<td>08012000 Z59601</td>
</tr>
<tr>
<td><strong>Approval Date</strong></td>
<td>leave blank</td>
<td>leave blank</td>
<td>leave blank</td>
<td>leave blank</td>
</tr>
<tr>
<td><strong>Purge Date</strong></td>
<td>See closeout section</td>
<td>See closeout section</td>
<td>See closeout section</td>
<td>See closeout section</td>
</tr>
<tr>
<td><strong>CFDA</strong></td>
<td>93.393</td>
<td>93.969</td>
<td>leave blank</td>
<td>93.242</td>
</tr>
</tbody>
</table>

The postaward tab also contains committed effort information for key personnel, which is populated from the budget tab.

**I. Comments Tab**

Only ORA staff have the ability to enter or view information on the Comments section. This tab is used to document a variety of information related to the ePTF record. Comments should include staff members initials and date of entry.

**IV. ORA ePTF REVIEW & RESPONSIBILITIES**

**A. Preaward grants**

**Application stage**

Preaward staff will ensure that all ePTF information is complete, accurate and matches the proposal.

**Funded stage**

Preaward staff will ensure that all ePTF information is complete, accurate and matches the final award notice. In order to ensure data integrity, specific attention should be paid to:

- Status
- Purpose code
- Type of submission
- COI
- Budget (effort information, subcontract information, F&A rate, administrative costs allowability; total costs must match award)
- Project and Budget Dates

While accuracy in all fields is important, these fields drive additional processes.
B. Preaward contracts
Contracts staff are responsible for ensuring that all ePTF information is complete, accurate and matches the signed agreement. In order to ensure data integrity, specific attention should be paid to:

- Status
- Purpose code
- Type of submission
- COI
- Budget (effort information, subcontractor information, F&A rate, administrative costs for allowability; total costs must match award)
- Project and Budget Dates

While accuracy in all fields is important, these fields drive additional processes.

Contracts budgeting staff are responsible for all aspects of the budget tab for clinical trials. They shall ensure that:

- The budget information matches the signed agreement
- A budget summary worksheet has been completed and is attached to the ePTF

C. Postaward
Account Establishment
In the course of establishing a grant account, postaward staff shall confirm the accuracy of specific ePTF information to ensure data integrity:

- Status
- Purpose code
- Type of submission
- COI
- Budget (effort information, subcontractor information, F&A rate, administrative costs for allowability; total costs must match award)
- Project and Budget Dates

It is understood this information has already been reviewed by departmental staff and ORA preaward grants/contracts staff. Any questions should be addressed with your preaward counterpart or elevate issues to the Associate Director.

In addition, postaward will enter all applicable information to the Postaward Tab (see Section III.G Postaward Tab). These checks also apply to continuation establishments, as well as budget updates.

Life of grant
Certain events during the life cycle of a grant will require interaction with the ePTF. See Section V. How to handle specific circumstances. ORA postaward staff will be responsible for ensuring ePTF accuracy for entries made after establishment.

Closeout
Once an account has zeroed out and all reporting requirements have been completed, ORA postaward staff will change the status to “closed” for each ePTF record associated with that account number. In addition, the purge date information on the Postaward tab will be completed unless there are continuation years remaining in that competing segment.
V. HOW TO HANDLE SPECIFIC CIRCUMSTANCES

Adding an unbudgeted subaward
When an unbudgeted subaward is added during the life of the grant, the subaward coordinator will update the Project tab to record the subaward information. In some cases (such as when the subaward is added in the early stages of the award) the subaward coordinator may request that the department revise the budget. The same process applies to subcontracts.

Awards received well in advance of start date
Since grant accounts cannot be established in the G/L unless the start date is imminent, accounts that are received well in advance of the actual start date should be handled as follows:

• Preaward will change status to “funded” and forward to postaward
• Postaward will immediately add the “date funded” information on the postaward tab
• Once the account is established, the rest of the postaward tab will be completed

Budgeting for Biostats fee and Biostats service
The Biostats fee is the additional fee charged when Biostats faculty members are budgeted in the personnel category. This fee is for Biostats to recover operating costs, such as software and computers, etc... That fee is formula driven based on the faculty member’s level of effort.

The Biostats service will cover non-faculty staff members who will be charged by fee via an IDT (Biostats is a recharge center). This fee is also formula driven.

Change of PI
In order to change the PI on a funded project, ORA postaward should work with the data manager to take the following steps:

• Open the most recent record related to the project
• Select the “Copy (New PI)” button on the General Tab
• That will automatically create a new ePTF, copying all information to the new record except the PI name, PI effort and budget start date.
• Add the new PI name on the General Tab, saving the information in order to be assigned a new ePTF number
• Go the Budget Tab and enter the PI effort and budget start date (the date the PI change went into effect). The budget start date must be later than the budget start date on the original ePTF in order to allow the PeopleSoft on line salary distribution system to route requests to the correct PI, since it pulls the PI routing information from the most recent budget date associated with that grant account.
• Route for approvals, as usual.
• Make no changes to the original record, except for noting the change of PI in the Comments tab.

In order to change the PI on a pending project or upon award, the department should create a new record (using the “copy to new function”) and request that ORA change the status of the original record to “withdrawn”. New approvals will be required for the change in PI.
Clinical Trials
The ePTF process for industry-sponsored clinical trials is designed to occur in two distinct stages.

The department will initiate an ePTF for an industry-sponsored clinical trial, completing all information except for the budget tab. Since ORA will finalize the budget, any budget amount is acceptable at this stage.

The system will route the record to the PI, Administrator and Chair for the first round of approvals. Once these approvals have been obtained, ORA contracts staff will commence contract negotiations and budgeting activities (such as a Medicare Coverage Analysis). Once negotiations with the sponsor are completed, ORA contracts staff will contact the department and have the ePTF re-routed for the second round of (budget) approvals.

Continuing Resolution
This occurs in two stages.

- When the initial NoA is received, ORA preaward can change the status to “preaward budget review” to allow the department to update the budget to match the NoA. ORA preaward will then review the updated budget and change the status to “funded”. Alternatively, preaward can make the adjustment themselves after consultation with the department.
- The second stage (to reinstate funds upon receipt of a revised NoA) will be handled the same way. The existing ePTF will be amended to reflect these funds.

Preaward should add a comment to document the reason for the multiple budget changes at each stage.

Deleting an ePTF
Once an ePTF has been saved and assigned a number it cannot be deleted. However, the status can be changed depending on what stage the document reached. For example, a record still in pending status can remain there and be recycled for the next submission.

Early termination by sponsor
Upon receipt of formal notification of early termination, ORA postaward staff will change the project end date on the General Tab for all records associated with that account number. No changes should be made to the dates on the budget tab. Note the early termination on the Comments tab.

Follow standard closeout procedures and change the status to closed once the account has zeroed out and all reporting requirements have been completed, entering the purge date information on the Postaward tab

Multi-PI grants
In cases of grants with multiple PI’s, only one ePTF record should be created during the application stage. Each PI should be identified as a PI and “key personnel” to ensure that the ePTF is routed for approvals properly. Once awarded, if multiple accounts are necessary a new ePTF will be required for each additional account. The department will be responsible for creating the new ePTF records, using the “copy to new” function on the general tab to save time.

No Cost Extensions (NCE)
Upon authorizing a no cost extension, ORA postaward staff shall change the project end date on the General tab for all records associated with that account number. No changes should be made to the dates on the Budget tab. Note the NCE on the Comments tab.
PI terminating from TJU—Relinquished grants (funded)
Upon submission of the Official Statement Relinquishing Interests and Rights in a PHS Research Grant (or other documentation required by a sponsor), ORA postaward staff will change the project end date on the General tab for all records associated with that account number. No changes should be made to the dates on the Budget tabs. Note the relinquishment on the Comments tab.

Follow standard closeout procedures and change the status to closed once the account has zeroed out and all reporting requirements have been completed, entering the purge date information on the Postaward tab.

PI terminating from TJU—Pending records
ORA staff should change the status from pending to withdrawn once the application has been withdrawn.

PI transferring to TJU but not here yet
In order to prepare for the transfer application, the ePTF for the new PI can be started before they arrive. Check the “PI not Jefferson Faculty” box on the General Tab. This will allow you to manually enter the PI name (last name, first name with no spaces, such as “doe, john”) and department number (with no dash or space, such as “10023000”). This action will automatically populate the administrative contact information and route the ePTF approval to the correct department. Enter the PI as a “TBN” on the budget page and complete the ePTF. Attach a copy of the offer letter on the Attachments Tab.

Once the PI arrives (assuming that the ePTF is in the “pending” stage) ORA preaward will change the status on the General tab to “working” and hit the “Clear PI/Budget” in order to send the ePTF back to the department while clearing the TBN PI information and budget. The department should insert the updated PI information, complete the budget page and reroute for approvals.

PI transferring to a new department in TJU
Once the transfer has been authorized by both parties, postaward staff will change the department number on the postaward tab (in the account number) of the most recent ePTF for that project only (or any funded ePTF that began after the transfer date, so that the appropriate department is credited with the award.) Information on the General tab will not change to reflect the new department, even after HR makes the change to reflect the new home department.

Printing the ePTF
There is no need to print an ePTF because all information is saved in PeopleSoft. If you must print a copy of the record, the document can be converted into a PDF file which can be easily printed.

Program Projects
Program Projects should be handled the same way as Multi-PI grants (one ePTF record per application until awarded.)

Purge files
ORA staff will request a report from Jeff-IT at the end of each quarter, identifying grant files that have exceeded the record retention period and can be purged.

Temporary approver changes
In cases where the normal approver is unavailable, you may contact ORA and request an approver change in order to continue with the approval process. Note that the alternate approver must be
authorized to approve. For example, a Vice Chair may approve in place of a Chair. The system will not default back to the original approver; after the temporary approver has completed the process, you must contact ORA to have the original approver reinstated.

**Transfer of Incremental Federal Funds from a Prior Institution**
When a PI transfers a grant to TJU, we may receive additional funds when the original institutions FFR reflects a larger unobligated balance than their relinquishing statement indicated. In these cases, the department should create an ePTF record (coded as a supplement) after postaward staff confirms that the funds are reflected in the Payment Management System (PMS). There will not be a NoA, so this process does not generally involve preaward. Postaward will review the ePTF record, check the budget, change the status to funded, and complete the information in the postaward tab. These transfer funds should be noted on the Comments tab, as well. Budget update instructions will be sent to SPAO in order to update the budget in the General Ledger.

**Unobligated Balance (Authorized amount reduced)**
In some cases, NIH (and other agencies) may reduce the authorized amount on a continuation year NoA in order to reflect an unobligated balance from a prior period that will not be carried over, meaning that they are reducing the amount of “new money” on our award. In these cases, the ePTF record should reflect the authorized amount—not the approved budget. The budget will be established at the higher rate in the General Ledger, because the reduction was reflected in that system when the FFR was submitted.

**Updating an industry-sponsored clinical trial budget to match cash**
Budget updates are necessary only in cases where cash exceeds the amount budgeted or when a formal amendment would result in additional cash.
- A new ePTF record will be necessary in cases where a budget update is needed to match cash received.
- In cases where a formal contract amendment would necessitate a budget update, contracts staff will inform the department that a new ePTF is needed before they begin work on the amendment. The record should be coded as a supplement and contracts staff will need to review the budget, change status to “funded” and forward the amendment to postaward in order to initiate a budget update in the General Ledger.
- The new ePTF should reflect the same dates as the initial ePTF.

**Using the ePTF to track PI workload and pending projects**
The ePTF can be utilized to track pending projects by PI or department. Creating an ePTF record for each planned project, even in its earliest stages, allows users to keep track of the projects status.
GUIDELINES FOR DEFINING: A GIFT VS. GRANT/CONTRACT
(SPONSORED AWARDS)

While the Office of Research Administration’s (ORA) name indicates that it has administrative responsibilities related to the conduct of research at Thomas Jefferson University, it is actually involved with all sponsored projects. Sponsored projects fall within several general functional categories. Examples of those categories are: research, training, clinical trials, public service, fellowships, and equipment awards.

In general, sponsors of those activities include agencies of the Federal government, state and local governments, foundations, international organizations, research institutes, societies, and corporations. These organizations fund sponsored projects through a variety of mechanisms such as contracts, grants, letter agreements, purchase orders, cooperative agreements, and a variety of awards that fall under the general rubric of subawards.

Determining the difference between a gift and a sponsored award requires the consideration of many factors. The table below provides a comparison of the typical attributes of a gift vs. a sponsored award.

<table>
<thead>
<tr>
<th>General Characteristics</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The source of funding is an individual, corporate or private foundation</td>
<td>The source of funding is typically derived from a: public charity (i.e., American Heart Association or the Susan G. Komen Foundation), federal, state, or local government. Award contains contractual requirements or specific deliverables from the funder</td>
</tr>
<tr>
<td></td>
<td>The award is generally irrevocable</td>
<td>Involves a competitive process in response to a Request for Proposal (RFP), Program Announcement (PA), or other competitive agency solicitation/announcement</td>
</tr>
<tr>
<td></td>
<td>Carries no reciprocal obligation between the donor and the recipient such as indemnification or intellectual property rights on the part of TJU</td>
<td>Serves the primary business or mission interest of the funder</td>
</tr>
<tr>
<td></td>
<td>The agreement may support a purpose that is restricted by a donor</td>
<td>Consists of a statement of work personnel commitment of effort, deliverables and milestones</td>
</tr>
<tr>
<td></td>
<td>Does not require any statement of work or commitment level</td>
<td>Award letter will specify a period of performance while obligating the investigator or program director to a specific plan, scope of work, or protocol that seeks to meet stated performance goals and identifies the investigator or program director as the technical or functional expert of the project.</td>
</tr>
<tr>
<td></td>
<td>Does not specify a start or end date or time limit for use, and has the appearance of providing a statement of philanthropic support</td>
<td>The award is a binding agreement that may require a financial commitment from TJU (i.e., cost-sharing) while highlighting any penalties to be imposed against TJU for non-performance or failing to use funds</td>
</tr>
<tr>
<td></td>
<td>Does not follow any specific plan or criteria</td>
<td>Generally, payments to TJU are contingent upon the submission of programmatic or fiscal reports that take on the form of milestone payments, periodic invoices, or installment payments</td>
</tr>
<tr>
<td></td>
<td>The award does not refer to specific protocols that would typically be required for conducting research on humans and animals, or for the use of hazardous materials, recombinant DNA or other regulatory approval requirements</td>
<td>The recipient is not penalized for non-performance</td>
</tr>
</tbody>
</table>

Updated Oct. 2015
<table>
<thead>
<tr>
<th>Publication and Reporting</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donor may request copies of publications that result from research supported with donated funds, and ask to be acknowledged in such publications</td>
<td>Terms of the award require publications or technical reports dealing with substantive aspects of the work being completed</td>
<td></td>
</tr>
<tr>
<td>Donor may request a summary of the types of activities supported</td>
<td>Require project data and results information are submitted regularly to the sponsor</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Form of Agreement</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letter or gift agreement from the donor</td>
<td>Grant, contract or cooperative agreement supplied by the sponsor</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accounting and Financial Reports</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>The donor determines the amount of the payment, and typically does not require prior approval of any expenditure</td>
<td>The payment is equal to the value of the specified benefits or services, or the cost of the services to be provided</td>
<td></td>
</tr>
<tr>
<td>The agreement requires basic accountability and reporting to the donor consisting of a general statement of fund usage and value</td>
<td>Requires fiscal accountability as evidenced by the submission of financial reports to the sponsor, an audit provision, or the return of unexpended funds at the conclusion of the project</td>
<td></td>
</tr>
<tr>
<td>Donor may require that funds be established in a separate account, and may possibly request an annual statement</td>
<td>Requires that funds may be returned if there is a failure to meet performance requirements</td>
<td></td>
</tr>
<tr>
<td>Generally do not have a detailed project budget or subject to indirect cost</td>
<td>Typically includes a line item budget that identifies expenses by activity, function, or project period, and establishes an understanding how funds should be used in support of the project</td>
<td></td>
</tr>
<tr>
<td>The award may require matching or other financial commitment, but not cost-sharing from TJU</td>
<td>Financial audits are expected on funds received from awards including federal funds that may be subject to A-133 regulations</td>
<td></td>
</tr>
<tr>
<td>Does not require any type of financial auditing</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Direction</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds are submitted to the Office of Institutional Advancement</td>
<td>Award is processed through the Office of Research Administration</td>
<td></td>
</tr>
<tr>
<td>Sponsor may identify an individual as the point of contact</td>
<td>Sponsor identifies an individual for monitoring performance</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Period of Performance</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Generally a period of performance is not defined</td>
<td>A period of performance defining a time frame for allowability of expenditures and completion of service</td>
<td></td>
</tr>
<tr>
<td>Normally there is not a renewal; however additional funding may be provided at the discretion of the sponsor</td>
<td>Renewal is contingent on a variety of factors including: performance, availability of funding, or an intent to pursue the same goals of previously funded project with new specific aims</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Renewal</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>May require compliance with certain accounting standards</td>
<td>The document may include language related to compliance issues, (e.g., human subjects training, cost sharing, effort reporting, conflict of interest, period of performance, and/ or publication rights, prior written approval of certain expenditures, intellectual property/data usage rights, etc...)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Compliance</th>
<th>Gift</th>
<th>Sponsored Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Updated Oct. 2015
Sponsored Award vs. Gift – At a Glance:

The flow chart below provides a quick reference for distinguishing between a sponsored award and a gift.
The Bayh-Dole Act, as implemented by 37 CFR 401.14, sets forth the regulations for transfer of inventions generated by universities and funded by the federal government to the commercial marketplace. Jefferson, as a recipient of federal funding, is required to comply with this act, which requires organizations to establish a written agreement with all employees and students to disclose promptly each invention made under a sponsored award and to execute all papers necessary to file a patent application. All employees and students working in a research environment must sign an Assignment of Inventions Agreement. The Agreement states that the employee/student will promptly disclose in writing all inventions and assign the rights to Jefferson, according to Policy 102.15.

ASSIGNMENT OF INVENTIONS AGREEMENT

I acknowledge that in the course of my employment/course of study with Thomas Jefferson University ("University"), I may be involved in or responsible for scientific and/or clinical research leading to inventions, as defined below. This Agreement between the University and me is made in consideration of my University employment, the availability to me of opportunities to perform research including sponsored research, and/or to utilize the resources of the University and sets forth my agreement to assign rights to inventions to the University.

DEFINITIONS

For the purposes of this Agreement, the following terms shall have the meaning specified below:

(a) UNIVERSITY collectively means Thomas Jefferson University and Jefferson University Physicians;

(b) INVENTION means any scientific or technical discoveries, developments, improvements, or innovations, whether they are patentable or not. Examples of Inventions include but are not limited to new products or processes, improvements in existing products or processes, and any developments relating to computer software.

(c) UNIVERSITY INVENTIONS means INVENTIONS that shall be the property of the University, as described in Section I below.

(d) TANGIBLE RESEARCH PROPERTY (TRI') means any tangible property that is produced in the course of activities supported by the University, supported by external sponsors at the University, or produced with University facilities, resources, or other personnel TRI' includes, but is not limited to, biological materials (for example, cell lines); computer software and databases; circuit
diagrams; engineering drawings; computer chips; laboratory notebooks; prototype devices; and equipment.

**TERMS AND CONDITIONS OF ASSIGNMENT**

1. I will promptly disclose in writing to the University, through the Office of Technology Transfer (OTT) all Inventions conceived or reduced to practice by me, whether solely or jointly with another, during my employment with the University, or from work directly related to professional or employment responsibilities at the University, or from work carried out on University time, or at University expense, or with substantial use of University resources under grants, contracts or awards made to the University by any extramural agency or entity. In addition, I agree to identify by date any publication, sale, public use or manuscript submission related thereto.

2. I agree to assign and do hereby assign to the University my entire right, title, and interest, including any copyright and patent rights, to all University Inventions conceived of or reduced to practice by me, either solely or jointly with another, during my employment/course of study with the University, except for Inventions made by me solely or jointly with others for which no equipment, supplies or facilities of the University were used and which were developed entirely on my own time, or on my own time in the case of joint inventors, unless Inventions relate either directly to the business of the University or to actual or demonstrably anticipated research or development of the University, or unless Inventions result from any work performed by me or by my joint inventor for the University.

3. If the University decides not to obtain patent protection, I understand I have the option to request release of the University's claim to ownership rights in any Invention. In such an event, I agree to submit a request for a release in writing to the University, through the Office of Technology Transfer, for a determination of the availability of any such release.

4. I will, at the University's request and expense, execute specific assignments to any University Inventions and execute, acknowledge, and deliver other such documents and take such further actions as may be considered necessary by the University at any time during or after my employment, to obtain and defend any patents in any and all countries and to vest complete title in such University Inventions in the University. I also agree to execute all documents and to fully cooperate in enabling the University to comply with the terms of
any grant, contract, or award relating such patents and inventions. I further agree to appoint the University OTT as my attorney-in-fact to perfect and to assign to the University the patent interests stated herein.

5. It is understood that this Agreement shall not include my rights to any Inventions reduced to practice, owned, or controlled by me prior to the date of my employment/course of study with the University. Any such Inventions shall be specifically identified by me in writing and a description thereof shall be attached hereto and made a part of this Agreement.

6. I acknowledge that any tangible research property, whether or not patentable, which is made in the course of employment at the University during my employment with the University, or from work directly related to professional or employment responsibilities at the University, or from work carried out on University time, or at University expense, or with substantial use of University resources under grants, contracts or awards made to the University by any extramural agency or entity is the property of the University. I also agree to assign in writing to the University all right, title and interest in and to any such tangible research property.

7. I understand that the University incurs binding obligations to sponsors under the terms of sponsored research agreements. When I participate in sponsored research, I understand that it is my responsibility to ascertain and abide by the term of the sponsored research agreement as it relates to me. In particular, when engaged in outside activity, such as consulting, I recognize my duty to protect the University's obligations to its research sponsors.

8. I also understand that on occasion University policy or the University's obligations to research sponsors may require that I assign my interest in copyrightable materials to the University. In such cases, I agree to assign all right, title and interest in and to such materials to the University. I further understand that, in agreements with research sponsors, the University seeks to retain copyrights for its faculty.

9. I am under no obligation to any person, organization or corporation with respect to any Inventions, tangible research property, or copyrightable materials that is, or could be reasonably construed to be, in conflict with this Agreement.

10. I will not, after the date of execution of this Agreement, during my employment by or relationship with the University, enter into any contractual
arrangement creating patent obligations in conflict with this Agreement.

11. The legal interpretation of this Agreement is to be determined according to the laws of the Commonwealth of Pennsylvania, without giving effect to its principles of conflict. All disputes relating to this Agreement shall be brought exclusively in the state and federal courts of Philadelphia, Pennsylvania.

12. This Agreement shall inure to the benefit of and may be enforced by the parties to this Agreement, and shall be binding upon me, my executors, and my assigns.
## HISTORICAL FRINGE BENEFIT RATES

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Grants</th>
<th>College</th>
<th>Hospital</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>26.3% effective 9/5/15 (J/E from 6/27/15-9/4/15)</td>
<td>33.2%</td>
<td>33.8%</td>
</tr>
<tr>
<td>2015</td>
<td>27.5% effective 6/28/14</td>
<td>33.2%</td>
<td>32.6%</td>
</tr>
<tr>
<td>2014</td>
<td>31.4% effective 6/29/13</td>
<td>34.2%</td>
<td>32.6%</td>
</tr>
<tr>
<td>2013</td>
<td>34.8% effective 10/20/12</td>
<td>34.2%</td>
<td>32.6%</td>
</tr>
<tr>
<td>2012</td>
<td>29.3% effective 10/8/11</td>
<td>31.8%</td>
<td>32%</td>
</tr>
<tr>
<td>2011</td>
<td>28.6% effective 11/20/10</td>
<td>30.3%</td>
<td>31%</td>
</tr>
<tr>
<td>2010</td>
<td>27.5% effective 7/18/09</td>
<td>30.3%</td>
<td>30.42%</td>
</tr>
<tr>
<td>2009</td>
<td>24.8%</td>
<td>26.5%</td>
<td>26%</td>
</tr>
<tr>
<td>2008</td>
<td>24.8%</td>
<td>26.5%</td>
<td>26%</td>
</tr>
</tbody>
</table>
## What F &A Rate to Use for Federal Awards

<table>
<thead>
<tr>
<th>Award Issue Date of the First Year of the Competing Segment</th>
<th>Start Date</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/9/09-6/30/13</td>
<td>N/A</td>
<td>Use 54.5% until 6/30/10, then 54.7% until 6/30/11, then 55% for the life of the competing segment.</td>
</tr>
<tr>
<td>7/1/13-7/23/14*</td>
<td>N/A</td>
<td>Use 55% until 6/30/15, then 56% for the life of the competing segment. *Awarded during the &quot;provisional&quot; period, so NoA will reflect 55% for all years, but will be charged 56% effective 7/1/15.</td>
</tr>
<tr>
<td>AFTER 7/24/14</td>
<td>7/1/13-6/30/15</td>
<td>Use 55% until 6/30/15, then 56% for the life of the competing segment.</td>
</tr>
<tr>
<td></td>
<td>7/1/15-6/30/18</td>
<td>Use 56% for the life of the competing segment.</td>
</tr>
<tr>
<td></td>
<td>after 7/1/18</td>
<td>Provisional period. Use 56% until the new predetermined rate is issued.</td>
</tr>
</tbody>
</table>

Subawards shall be treated similarly.

* NIH type numbers that indicate "new" funding include:

1. New
2. Competing Continuation (Renewal)
3. Supplement
7. Change of Grantee/Institution
9. Change of Institution (Competing Continuation)

Revised April, 2015
## NIH SALARY CAP

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Executive Level</th>
<th>Amount of Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>II</td>
<td>185,100 (eff 1/10/16)</td>
</tr>
<tr>
<td>2015</td>
<td>II</td>
<td>183,300 (eff 1/11/15)</td>
</tr>
<tr>
<td>2014</td>
<td>II</td>
<td>181,500 (eff 1/12/14)</td>
</tr>
<tr>
<td>2012 &amp; 2013</td>
<td>II</td>
<td>179,700 if award (competing and non-competing) was issued on or after 12/23/11</td>
</tr>
<tr>
<td></td>
<td>I</td>
<td>199,700 if award was issued before 12/23/11</td>
</tr>
<tr>
<td>2011</td>
<td>I</td>
<td>199,700</td>
</tr>
<tr>
<td>2010</td>
<td>I</td>
<td>199,700</td>
</tr>
</tbody>
</table>

Note: HRSA & CDC began using the cap with awards issued after 12/23/11; prior to that, the cap did not apply.
JEFFSHARE PI FOLDERS

JeffShare is a document management suite that allows for secure storage and collaboration of documents. It is located through the TJU/Pulse website, and for grants management purposes, each Principal Investigator has his or her own folder in it. Each PI has six folders that the PI, RACE and ORA has access to: Active, Closed, Pending, Not Funded, Financials and IACUC.

Active
This folder contains files for every grant account the PI has that was funded. When the folder is moved from Pending to Active by Pre-award, the folder is renamed by Post-award by using the product of the account number, i.e. S12345, followed by the Sponsor Number/Identifier, i.e. R01HL987654. All relevant documents will be inside the Active grant folder. The Active account file also contains that award’s subawards, if applicable, and any subsequent continuation years of the award by separate years. The files should be treated similar to hard files in that there should be one JeffShare file for each account number. If a separate account number is established for a continuation account, there should be a separate JeffShare file.

Closed
The Closed folder holds formerly Active folders that have been closed. Post-award staff will move the file from Active to Closed as part of the official closeout process when the account has zeroed out.

Pending
Pending contains every yet-to-be-funded proposal the PI has done. Every file is created by Pre-Award when the PI submits a grant application, and each is named by the ePTF number, i.e. ePTF 031234, and contains all relevant pre-award documentation. If an award is made, Pre-Award saves the Notice of Award to the Pending file (ePTF 031234), and that file gets moved into Active. Continuation progress reports are placed in their own Pending file by the continuation ePTF number, and held in Pending until the continuation award is made and the file can be moved into Active.

Not Funded
When a Pending proposal is determined not to be funded, the entire file is moved into this folder by Pre-award. The name of the file remains the same, ePTF 031234.

Financials
Mostly utilized by the Sponsored Programs Accounting Office (SPAO), Financials houses outgoing invoices to various sponsors, including subawards, as well as Federal Financial Reports (FFRs). This folder also includes invoices to TJU from subrecipients under TJU prime awards.

Updated Oct. 2015
IACUC
Each PI has an IACUC folder which contains the most current versions of their animal use protocols, any modifications, and any approval letters

File Naming Mechanisms

Pre-award Grants
Prior to being awarded, all pre-award documents for a proposal should be named by the ePTF number:
PI ePTF Type of Document
Eisenlohr 031505 APP
Eisenlohr 030765 RPPR
Eisenlohr 031505 JIT

Pre-award Contracts
When a fully-executed contract is received, Contracts creates a new folder under the PI’s Active folder and save the document as:
Sponsor PI Type of Document
Merck Eisenlohr FEA
Merck Eisenlohr LOI
Merck Eisenlohr Amend 1
J94901 SU Inv

Post-award Grants
After an award is received, all post-award documents for a grant should be named by the product number of the account:
PI Product Type of Document
Eisenlohr S10501 EST
Eisenlohr S10501 Yr 2
Eisenlohr Z53103 UPAS

Subawards
For subaward documents, the naming mechanism is:
PI Product SubSite Type of Document
Eisenlohr S10501 FoxChase FESA
Eisenlohr S10501 FoxChase FESA#1
Eisenlohr S10501 FoxChase FFATAyr1

IACUC
For Animal Use Protocol Forms, Triennial Reviewed Protocols, and Modifications:

Updated Oct. 2015
PI Name Protocol # Type of Form Date
Smith 903D TRIAUP 01-14

For Approval Letters:
PI Name Protocol # Type of Letter Full Date of Approval
Smith 903D Tri-Apr-Ltr 01-14-14

**Acronyms and Abbreviations**

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amend</td>
<td>Amendment</td>
</tr>
<tr>
<td>App</td>
<td>Application</td>
</tr>
<tr>
<td>EST</td>
<td>Establishment</td>
</tr>
<tr>
<td>FEA</td>
<td>Fully-Executed Agreement</td>
</tr>
<tr>
<td>FESA</td>
<td>Fully-Executed Subaward Agreement</td>
</tr>
<tr>
<td>FFATA</td>
<td>Federal Funding Accountability &amp; Transparency Act</td>
</tr>
<tr>
<td>FFR</td>
<td>Final Financial Report</td>
</tr>
<tr>
<td>FPR</td>
<td>Final Progress Report</td>
</tr>
<tr>
<td>JIT</td>
<td>Just in Time</td>
</tr>
<tr>
<td>LOI (Contracts)</td>
<td>Letter of Indemnification</td>
</tr>
<tr>
<td>LOI (Grants)</td>
<td>Letter of Intent</td>
</tr>
<tr>
<td>NOA</td>
<td>Notice of Award</td>
</tr>
<tr>
<td>RPPR</td>
<td>Research Performance Progress Report</td>
</tr>
<tr>
<td>SU Inv</td>
<td>Start Up Invoice</td>
</tr>
<tr>
<td>UPAS</td>
<td>University Prior Approval System</td>
</tr>
</tbody>
</table>

Updated Oct. 2015
**PI Folder Structure**

**No dashes, periods or commas between words when saving the documents. The only time you would use a dash (-) is when you are using a date in the file name.**

**ACTIVE**
- S10501 R01AI101134
  - Yr 1
    - Eisenlohr 029204 APP
    - Eisenlohr 029204 NOA
  - Yr 2
    - Eisenlohr 030765 RPPR
    - Eisenlohr 030765 NOA
    - Eisenlohr S10501 Yr 2
  - Wistar Subaward
    - Eisenlohr 029204 WistarSubProposal
    - Eisenlohr S10501 Wistar FESA
- J68201
  - Merck Eisenlohr FEA
  - Eisenlohr J68201 EST

**CLOSED**
- Z53103 U19AI083008
  - Eisenlohr Z53103 EST
  - Eisenlohr Z53103 FPR

**PENDING**
- ePTF 031505
  - Eisenlohr 031505 APP
  - Eisenlohr 031505 WistarSubProposal
- ePTF 030765
  - Eisenlohr 030765 RPPR
  - Eisenlohr 030765 IACUC

**NOT FUNDED**
- ePTF 031234
  - Eisenlohr 031234 APP

**FINANCIALS**
- Z12345_FINAL
- FFR_R12345
- J68201 SU Inv

Updated Oct. 2015
RESPONDING TO ALLEGED MISCONDUCT IN RESEARCH

The University’s Policy regarding the handling of alleged misconduct in research is set forth in Policy 110.02.

HOSPITAL EMPLOYEES WORKING ON TJU GRANTS

Note that the hospital is a separate legal entity from the university, and as such, will receive a subcontract agreement in order to receive payments for its employees working on TJU grants. The best time to establish a subcontract is at the beginning of the project, before any charges have been incurred. ORA will establish a subcontract between TJU & TJUH upon receipt of an approved ePTF, Subrecipient Commitment Form, budget and scope of work. A TJUH account established memo will be issued to the hospital PI with a copy to the appropriate RACE GA.

The hospital has an obligation to comply with terms & conditions outlined in the subaward agreement, as well as applicable flow down terms from prime awarding agency. The hospital also has an obligation to report monthly (via the effort reporting system) on 100% of each employee's effort - even exempt employees.

Hospital services that do not require a subcontract include those services that have a standard, published price, and do not involve responsibility for a specific aim of the project; for example, pharmacy or lab charges. These may be charged to 080 accounts using an IDC.

Subcontract agreements are also required when TJUH is the Pass-through-entity and TJU is the subrecipient. For questions about how to establish a subcontract between Thomas Jefferson University and Thomas Jefferson University Hospital, contact your pre-award representative in ORA.

WHEN CAN WORK START ON A SPONSORED PROJECT BEGIN?

Work on a sponsored project can only begin after an authorized University Official accepts the award. The PI cannot accept awards or sign agreements on behalf of the University. Before an award is accepted, the award notification or agreement with accompanying terms and agreements must be reviewed and approved by the ORA. Once the award is accepted, ORA will notify the PI of the official start date for the project.

In some instances, work may begin before the official start date. If the sponsor allows pre-award costs, work may begin during the pre-award period permitted by the sponsor. However, pre-award costs are incurred at the department’s own risk. If the project is not funded or the start date is delayed, the department will be responsible for absorbing any pre-award costs incurred that cannot be expensed to the award.
Before pre-award costs can be incurred, the PI must request and receive approval from ORA. To request approval for pre-award costs, the PI must submit the University Prior Approval System (UPAS) form.
PRE-AWARD
WHO CAN SUBMIT PROPOSALS/APPLICATIONS

A principal investigator or co-principal investigator is an individual designated by the university and approved by the sponsor to direct a project funded by an external sponsor. S/he is responsible and accountable to the university and sponsor for the proper programmatic, scientific, or technical conduct of the project and its financial management.

All proposals submitted to sponsors for external support must carry as principal or co-investigator at least one person in a professorial track holding the academic rank of professor, associate professor, assistant professor, instructor, or be appointed as a clinician educator. The principal investigator must be an employee of the university or hold an adjunct or emeritus appointment that is not governed by a fully executed phased retirement agreement with the institution and whose documented termination date would arrive prior to an application’s proposed end date.

Additionally, individuals who are trainees, whether or not they are also employees (such as postdoctoral fellows, students, interns, residents and research associates), may apply for external sponsorship as principal or co-investigator, as allowable by the sponsor, only with the approval of a faculty supervisor or mentor. The applicant's supervisor and department chair must document the availability of sufficient resources (including space, time and effort) to support the proposed research. Faculty supervisor or mentor will be responsible for the oversight of the proper programmatic, scientific, or technical conduct of the project and its financial management. A letter of responsibility signed by the faculty supervisor and department chair will be required with the internal routing and approval of the application.

All applications for external sponsorship must indicate the approval of the appropriate department chair, indicating the availability of resources necessary to carry out the project.

Individuals with faculty appointments that are pending should contact the ORA pre award representative prior to sending a proposal to ORA for institutional review, since these situations will be considered on a case-by-case basis.

In addition, ORA will not approve a proposal/application that contains any salary increases, promotions, or faculty appointments that are contingent upon the receipt of an award.

Updated Oct. 2015
CONFLICT OF INTEREST

Thomas Jefferson University Conflict of Interest (COI) Policy

The following hyperlinks contain information and forms relating to TJU’s Conflict of Interest Policy:

Policy Number 107.03: CONFLICTS OF INTEREST POLICY FOR EMPLOYEES

Policy Number 107.03 Attachment 1: Statement of Principles

Policy Number 107.03 Attachment 2: Operating Definitions

Policy Number 107.18: CONFLICTS OF INTEREST POLICY - ENFORCEMENT AND SANCTIONS FOR NON-COMPLIANCE

For more information related to the institution’s Conflicts of Interest Policies, Public Disclosure Requests, use of the Jeff COI-Smart system, and training, please visit the Office of University Counsel’s webpage.

Federal Regulation Regarding Financial Conflicts of Interests (FCOI)

42 CFR Part 50.604 requires that institutions conducting PHS-funded research “Maintain an up-to-date, written, enforced policy on financial conflicts of interest.”

The NIH Grant Policy Statement reads as follows:

NIH requires recipients and investigators (except Phase I SBIR/STTR applicants and recipients) to comply with the requirements of 42 CFR 50, Subpart F, “Responsibility of Applicants for Promoting Objectivity in Research for which PHS Funding is Sought.” A Final Rule amending the 1995 PHS regulation (and the companion regulation at 45 CFR 94, “Responsible Prospective Contractors,” imposing similar requirements for research contracts) was published on August 25, 2011 in the Federal Register.

The requirements under the 2011 revised regulation promote objectivity in research by establishing standards that provide a reasonable expectation that the design, conduct, or reporting of research funded under PHS grants or cooperative agreements will be free from bias by any conflicting financial interest of an Investigator, defined as the PD/PI and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of research funded by PHS, or pro-posed for such funding, which may include, for example, collaborators or consultants. These requirements do not apply to Federal employees or Federal agencies. Federal agencies have their own set of rules governing financial conflicts of interest for employees. When submitting a grant application, the signature of the AOR certifies the applicant institution’s compliance with the requirements of 42 CFR 50, Subpart F.
Before the ORA authorized official approves any agreements or applications involving federal funds, all key personnel identified in the application must complete the COI questions found on the Approvals tab within the ePTF.
PROPOSAL TO AWARD CYCLE

In general, the following actions outline a typical proposal to award cycle:

1. Determine an appropriate program announcement for the submission of an application/proposal. Aside from funding opportunities that may be present on various websites, opportunities can be also located within the Pivot Funding Opportunity Database or within Thomas Jefferson University’s Research Resources page.

2. The application/proposal is prepared by the principal investigator (PI) in consultation with the RACE Grants Administrator (GA).

3. The ePTF is prepared by the RACE GA and routed to the appropriate people for approval.

4. The proposal package is submitted/routed to the ORA pre-award representative at least five (5) business days prior to deadline (it is acceptable to submit only the administrative portions of an application five (5) days prior to the due date and the scientific portion at least three (3) days prior to the due date). A fully-approved ePTF should accompany all proposal submissions.

5. The ORA pre-award representative reviews the entire proposal for completeness, accuracy and compliance with Thomas Jefferson University (TJU) and sponsor policies. The ORA pre-award representative will notify the RACE GA via email of any errors and/or required changes and once finalized, the ORA Authorized Organization Representative (AOR) will approve and submit the proposal to the sponsor.

6. Any award negotiation will be completed by the ORA pre-award representative if necessary.

7. Awards are made to TJU and should be addressed to ORA. A copy of any award notice will be forwarded to the PI and the RACE GA for review;

8. Once ORA accepts the award on behalf of TJU, the awarded budget is checked against the proposed budget in the ePTF. The ORA pre-award representative will notify the RACE GA if the ePTF budget needs updating or if there are any compliance issues that must be resolved (IACUC or IRB approval updates, etc…).

9. After the award is reviewed and all budget and compliance issues are resolved, the ORA pre-award representative will forward the award notice and the Account Information Memo (AIM) to the post-award representative for the establishment of an account.

10. The post-award representative forwards all information to the Sponsored Programs Accounting Office (SPAO) to be entered into the university’s accounting system.

Updated Oct. 2015
11. The post-award representative notifies all concerned parties of the assigned university account number.

12. The PI begins the project and expends funds according to the scope of work proposed to the sponsor and the established budget.

13. The ORA post-award representative approves potential charges to awards.

14. SPAO requests reimbursement of expenditures of the award (if the terms of the award are cost reimbursable)

15. The ORA post-award representative monitors awards for compliance and submission of reports.

16. SPAO provides the necessary financial reports per the terms and conditions of the award

17. The PI is responsible for the final progress report and prepares other sponsor-required documents.

The ORA post-award representative ensures that all reporting requirements of the sponsor are met.
PREPARING/SUBMITTING PROPOSALS

In support of Jefferson’s mission, the Office of Research Administration is dedicated to assisting our colleagues in RACE and the research community with the preparation and submission of proposals for the furtherance of scientific and scholarly knowledge.

As a result, the ORA pre-award team is responsible for reviewing all research grant proposals that are submitted to sponsor’s on behalf of Thomas Jefferson University (TJU) for: completeness, accuracy, and compliance with TJU’s and the sponsor’s policies.

Role of the Office of Research Administration (ORA) in application review

The ORA pre-award team is responsible for ensuring that regulatory and policy requirements are met at application time, and that each application is true and accurate prior to signing and submitting. A sample of each area of concern is listed below this paragraph.

These items are part of the routine check that the ORA pre-award representative performs during the requested five day review period.

Matters of Regulation

1. Institutional base salary and effort must reflect actual salary; effort must not be overcommitted.

2. Conflict of interest certification must be on file; any specific conflicts must be reduced, managed, or eliminated.

3. Subrecipients must be evaluated as qualified recipients of sponsored funds.

4. Assignment of invention agreements must be on file for all personnel charged to grants.

5. Allowable cost principles must be met.

6. Regulatory approvals related to human and animal subjects must be in place.

Matters of Policy

1. Only employed faculty members or postdoctoral fellows may serve as Jefferson PIs.

2. Only employees may be listed as personnel.

3. Subcontractors vs. consultants must meet the standards defined in the ORA manual.

4. Cost sharing approval by the appropriate finance officer must be obtained.

5. Departmental/Dean approval must be granted prior to ORA’s submission of an application.

Updated Oct. 2015
Matters of Completeness/Accuracy

1. Application components are complete according to the solicitation/program requirements.
   a. All of the documents indicated as required components in any program announcement are included within the proposal application

2. Letters of support are present.
   a. If individuals are named in the application, there should be some communication from that person that they have agreed to participate in the proposed project if awarded (approval via ePTF, or signed letters of support).

3. Other administrative components are correct.
   a. Contact information for individuals in the university is correct
   b. Other institutional data is correct

Each of these areas is addressed through the pre-award review of each grant application. The university is routinely audited by various sponsors and regulatory agencies, and many of the regulatory and policy issues are included as auditable and reportable items. Therefore, there is value to the university in conducting a thorough review.

If ORA pre-award receives an application for review without the requested 5 day review window, we must at a minimum, ensure that matters of regulation and policy are met.
TYPES OF PROPOSALS

In general, proposal submissions for federal awards will fall into one of the following types (please note that many foundations will use similar terminology):

Pre-application or Preliminary Proposal:

A pre-application establishes communication between the sponsor and the applicant to determine whether a full proposal should be submitted and to obtain advice that will improve the proposal's chance of success.

New

A new proposal application is one that has not been previously submitted.

Resubmissions (formerly termed as Revisions by the National Institutes of Health (NIH))

Note: NIH and AHRQ will accept a new (A0) application following an unsuccessful resubmission (A1) application. The subsequent new application need not demonstrate substantial changes in scientific direction compared to previously reviewed submissions, and must not contain an introduction to respond to the critiques from the previous review.

Continuations

Continuation applications are for continued support on current projects that the sponsor anticipates to fund.

Renewals

An application requesting additional funding for a period subsequent to that provided by a current award. Renewal applications compete for funds with all other peer reviewed applications, and must be developed as fully as though the applicant is applying for the first time. The previous NIH term was "competing continuation."

Source:


Transfers

This is an award transferring from a previous institution.

Updated Oct. 2015
**Revisions/Supplements**

A revision is a request for an increase in support in a current budget period for *expansion of the project’s approved scope or research protocol*. A supplement is a request to provide additional funds to a grant or cooperative agreement to pay for necessary items or activities that fall within the scope of that award, but were unanticipated at the time the new or competing continuation application was submitted.

Source:

PROCESS FOR MULTI-PI GRANTS

In 2006, the NIH adopted a multiple-PD/PI model in response to recommendations from the NIH 2003 Bioengineering Consortium (BECON), which was an NIH Roadmap Initiative to stimulate interdisciplinary science in response to a directive from the Office of Science and Technology Policy (OSTP). In today’s environment of interdisciplinary scientific collaboration, multi-PI grants present a unique opportunity for teamwork across different areas of scientific research. Multi-PI grant applications are ideal for projects that do not fit the traditional single-PI model and require a team effort. Keeping in mind the opportunities and challenges of the 21st century, scientists are increasingly embracing the multi-PI model. Hence the number of multi-PI applications are on the rise.

Key principles to keep in mind regarding multi-PI applications are:

- The decision to apply for a single PD/PI or a multiple PD/PI grant is the responsibility of the investigators.
- All PD/PIs share the responsibility and authority for leading and directing the project.
- NIH Grant Applications Forms, the PHS 398 and SF424 R&R, and applications developed in Cayuse can accommodate the inclusion of more than one PD/PI.
- All listed PD/PIs must be registered in eRA Commons with a PD/PI role. All PD/PIs will have access to this role within the eRA Commons.
- The first PD/PI listed must be affiliated with the institution submitting the application and will serve as the contact PD/PI. This contact PD/PI will be responsible for communication between the NIH and the rest of the project leadership team. However, being nominated the contact PD/PI does not necessarily imply a particular role within the leadership team.
- If the PD/PIs are located in different locations and/or institutions, all locations where project work will be done must be listed in the Project/Performance Site Location(s) page of the application.
- “PD/PI” project role must be selected for all PD/PIs on the Key Personnel page of the application.
- All multi-PI applications must include a leadership plan that describes roles/areas of responsibility of the PIs, fiscal and management coordination, process for making decisions on scientific direction and allocation of resources, data sharing and communication among investigators, publication and intellectual property (if needed), and policies and procedures for resolving conflicts.

Updated Oct. 2015
• A change from a multiple PD/PI model to a single-PD/PI model, or from a single-PD/PI model to a multiple PD/PI model on a particular grant requires the prior approval of the Grants Management Officer (GMO), and must be based on the scientific needs of the project.

• Awards involving PD/PIs at different institutions are managed through subcontracts.

Internal Procedures for Multi-PI Applications

• Multi-PI box must be checked off for each of the PD/PIs listed on the ePTF budget page.

• This box should be checked only if indicating a true Multi-PI submission, as designated by the sponsoring agency - even if the other PI is at a different institution. This field should not be used to capture the Co-I role. The checkbox will become available once an employee is named as key.

• If each of the individuals on a multiple PD/PI application is from TJU, but belong to different departments, the cost under different budget categories should be split between the different departments. Each expense category on the ePTF budget tab will have a drop-down box. The appropriate department number should be selected for each expense.

• When the Notice of Award (NOA) arrives, the RACE Grants Administrator (GA) should request that separate accounts be set up for each PD/PI. In order to do so, separate ePTF’s must be created and approved for each PD/PI prior to award establishment.

• If each of the individuals on a multiple PD/PI application are from TJU and belong to the same department, when the NOA arrives, the RACE GA can request that separate accounts be established for each of the PD/PI’s. In order to do so, separate ePTF’s must be created and approved for each PD/PI prior to award establishment.

• If the contact PD/PI is at TJU and the other PD/PI is at another institution, then Jefferson will issue a subaward to the collaborating organization.
ASSISTENCE WITH PROPOSAL WRITING

Departmental colleagues, particularly the department chair, may be the most helpful resource for sample proposals and help with proposal writing.

Proposal Review Process by the Sponsor
In general, a team of experts or prominent researchers in the particular field of study will review the proposal for its technical content and cost. Although selection of these reviewers lies fully within the sponsor's authority, some sponsors may allow the PI to suggest individuals well qualified to review their proposal. The PI may also be permitted to list those who should not be part of the review process.

Rejections
Sponsors typically receive more applications than can be funded. To be competitive, each proposal must be prepared in accordance with sponsor guidelines. Many sponsors provide explanatory information with their letters of notification. This information often includes the process by which the proposal was reviewed, the number of proposals and awards, and information about funding availability. Copies of proposal reviews may also be supplied. Contact the program officer or sponsor for further information.

Appeals
Some sponsors may have an appeal process if an applicant feels that the proposal's handling or peer review has been inappropriate. Check the sponsor's guidelines for further information. The appeal process may take several months to complete, therefore it may be more effective to use the reviewers' comments to revise and resubmit the proposal.

Withdrawals
Letters requesting withdrawal of an application should be submitted to the sponsor from the authorized official. The RACE Grants Administrator, in conjunction with the PI, should prepare the withdrawal letter and forward to the pre award grants representative to obtain the authorized official’s signature.

Updated Oct. 2015
FUNDING OPPORTUNITY RESOURCES

The Office of Research Administration (ORA)

Thomas Jefferson University’s webpage provides links to a wide variety of funding sources, including a link to ORSS’s home page which will also have a link “Funding Opportunities”. ORA also disseminates funding opportunity information via an internal listserv. If you are a TJU administrator, clinician and/or faculty member and are interested in subscribing to the ORA listserv to be alerted of any funding opportunities, please visit the ORA webpage to self-register.

The Scott Library

The Scott Library has resources to assist in identifying potential sources of sponsored projects support. These resources include print and electronic media. The Scott Library will also provide free individual consultation and subsidized search services. Please contact Academic & Instructional Support & Resources (AISR) for an appointment for a consultation at 215-503-8848.

The Office of Research Administration encourages PI’s to contact the library about setting up a PIVOT profile. PIVOT maintains a database that provides access to worldwide funding sources. Please visit the Scott Library’s homepage for more information.

The Office of Institutional Advancement (OIA)

Please contact the OIA for a list of foundations that offer funding for research, Dana Marcus at (215) 955-8286 or Dana.Marcus@jefferson.edu or visit the following URL.

The OIA requests they be contacted before submitting any individual requests for funding from a foundational sponsor.

Updated Oct. 2015
ROLE OF THE INSTITUTIONAL ANIMAL CARE AND USE COMMITTEE (IACUC) IN THE REVIEW OF PROPOSALS

It is the responsibility of Jefferson’s IACUC to review, process, and approve animal use protocols in conjunction with the corresponding funding application/proposal submitted to the sponsor. In order to accomplish this activity, the IACUC has determined what documents must be submitted to the IACUC and within what timeframe. The following will assist faculty with their submission.

NIH Just-In-Time Submission

Effective October 1, 2002, the NIH implemented a just-in-time review for animal use protocols. Faculty who have been notified by the NIH that their proposal is in the fundable range are required to submit the following documents to the IACUC for review of their proposal:

- eSirius 5-digit IACUC Protocol number(s);
- A copy of the signed NIH Cover Page;
- Specific Aims page;
- Research Strategy;
- Section 8. (Vertebrate Animals Section) of the PHS 398 Research Plan;
- Electronic Proposal Transmittal Form (ePTF) indicating that IACUC approval is pending; and
- The section of the summary statement indicating that the study section of the NIH has either approved the animal use described in the application, or has noted any concerns that need to be addressed.

If the protocol and appropriate sections of the proposal are not in agreement, the PI will be notified and required to provide additional information to the IACUC.

The same rules will apply when other federal sponsors request responses to their post submission questions.

Proposals to Non-NIH Sponsors Indicating Pending Approvals

PI’s submitting proposals to non-NIH sponsors and indicating at the time of submission that animals will be used but the protocol is pending, must submit the equivalent documents listed above either during a just-in-time review or award notification, whichever is earlier.

Proposals Indicating IACUC Approval (All Sponsors)

If a proposal indicates that the animal protocol(s) has/have been approved prior to the proposal submission, the ORA pre-award representative will forward the appropriate parts of the proposal to IACUC for review along with the eSirius protocol numbers indicated on the ePTF prior to approval of the proposal. The PI will be notified if any discrepancies should arise. If no discrepancies arise or existing discrepancies are resolved and the IACUC determines that the animal protocol(s) and animal use sections of the proposal submission agree, the ORA pre-award representative will obtain the IACUC Approval Letter signed by the IACUC Regulatory

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Manager and attach the same to the ePTF as a proof that the protocol is approved and for future reference.

**IACUC Approval Letters to Sponsors**

In situations where the IACUC has determined that the animal protocol(s) and animal use sections of the proposal submission agree, IACUC will generate an approval letter for the sponsor. This letter signed by the IACUC Regulatory Manager will state that the proposal and protocol match and will be given to the ORA pre-award representative for forwarding to the sponsor. (This letter does not replace the IACUC animal protocol approval letter. The purpose is to confirm to the sponsor that the proposed use of animals in the proposal has been approved).

Please keep in mind that only the approval letter signed by the IACUC Regulatory Manager should be sent to the sponsor and not the IACUC animal protocol letter that the PI receives as a notification of protocol approval unless the sponsor specifically requests a copy of the IACUC animal protocol letter.

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DEVELOPING AND JUSTIFYING PROPOSAL BUDGETS

The PI and the RACE Grants Administrator (GA) are responsible for developing and justifying a proposal budget that is a reasonable estimate of the costs of performing the proposed project. The basis of the budget is derived from the proposal’s research/methodology plans; it is both an estimate and a firm offer on the part of the institution. Investigators should be sure to request enough funding to complete the work as it may be difficult to solicit additional funding after an award has been extended to the institution.

General Budget Principles

All proposed costs must comply with TJU’s policies and the sponsor’s guidelines. Expenses must also follow the governing cost principles by being allowable, allocable, reasonable, necessary and consistently applied to all funding.

Reviewing and understanding the funding announcement is necessary to ensure the institution is submitting a polished application free of administrative errors. PI’s should be aware of limits on certain expenses, such as: travel costs salary caps, and any other expenses within the budget. It is important to note any funding limitations; budgets exceeding limits will be rejected.

After the guidelines have been reviewed the determination as to whether a modular or detailed budget can be made. *This applies to federal applications.*

**Modular budgets** – Used for applications requesting a maximum of $250,000 per year for direct costs (excluding any consortium F&A costs for NIH budgets).

These budgets are simplified requesting modules of $25,000 up to the $250,000 limit. Detailed information by category is not required with this type of budget. They include information on direct costs, F&A, and a justification for personnel. If there are consortium costs, include a justification for the outside organization. In the event there is a variation in the number of modules between budget periods, an additional narrative justification should be developed as well. Do not include individual salary information.

**Detailed budgets** – Applications exceeding $250,000 will complete this type of budget.

A detailed budget will typically include the following categories:

**Personnel**

- List all project personnel. All Jefferson employees who will work on the project must be listed as personnel, even if they will not be paid from the award. *(Note: Key Personnel- zero% effort or as-needed effort will not be accepted by ORA).* If the TJU employee will not be paid from the award, then their effort is cost-shared. Jefferson discourages this practice and requires that you obtain appropriate approval.
- List the PI first, followed by other key personnel. Show individuals who have not yet been hired by the University as To Be Named (TBN). Indicate their anticipated roles,

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salary and effort in calendar months on the project. Be aware of salary caps that may apply to anyone’s salary that may exceed a sponsor’s cap.

- **Type of Appointment.** All Jefferson employees are on 12 (twelve) month appointments.
- **% Effort.** No employee may receive additional pay because of participation in a sponsored project. (Each employee’s effort, from all sources, must equal 100%.)
- **Institutional Base Salary.** Institutional base salary rates must be accurate. Salary requested = % effort x Institutional Base Salary. Additionally, if the employee is clinical 80% of clinical salary must also be included.
- **Fringe Benefits.** Salary requested x Jefferson’s negotiated rate. This current rate is available on ORA’s website, and applies to all salaries, except graduate students and post-doctoral fellows on training grants.

**Consultants**

- List each consultant’s name and show total costs.
- In the justification section, explain the consultant’s role and the basis for costs: number of days and expected rate of pay, or price/deliverable. Show detail for other consultant expenses (travel, etc...). A letter of intent from the consultant on their business letterhead, documenting the basis for the rates is required. Consultants’ fees may not exceed their standard rates.
- Jefferson personnel cannot be consultants, therefore may not be compensated as a consultant on Jefferson awards.

**Travel**

- Identify travel for University personnel only. Distinguish between foreign and domestic travel. If known, explain each trip’s purpose, destination, duration, and number of travelers in the justification section.

**Equipment**

- Equipment is defined as items costing $5,000 or more and having a useful life of one year or more.
- Itemize equipment requests and justify why the equipment is necessary to support the science.
- Ensure that the equipment is not reasonably available elsewhere in the institution.
- Do not request general-purpose equipment unless it can be established that the equipment will be used exclusively for scientific project purposes. General purpose equipment includes office equipment, office furnishings, computers, etc... General-purpose equipment typically is used for multiple activities so it is generally inappropriate to charge as a direct cost.
- Analyze cost and price, to ensure that the request is reasonable.
- Exclude equipment from the base, when calculating Modified Total Direct Costs (MTDC).
Supplies

• Supplies, by definition, cost less than $5,000 and have a life expectancy of less than one year.
• Many sponsors require itemization of supply categories (i.e., glassware, chemicals, etc...). For federal projects, any category over $1,000 should be itemized.
• Indicate the number and species of required animals and cost (if applicable).

Patient Care

• Show aggregate costs. Show detailed basis for costs and patient accrual in the budget justification. Indicate other anticipated sources of support, such as third party payers or pharmaceutical companies.
• Patient care costs are excluded from the (MTDC) base.

Alterations and Renovations

• Itemize by category.
• Justify necessity of costs. Provide square footage and costs, as applicable.
• Alteration and renovation expenses are excluded from the MTDC base.

Other Expenses

• Animal maintenance. Indicate unit care costs and number of care days.
• Publication costs. The costs of disseminating the results of sponsored research in scholarly journals may be charged directly. Justify the basis for the cost estimate.
• Rentals and leases. It may be more appropriate to rent equipment than to purchase. The total rental costs should not exceed the cost of purchase.
• Costs for non-programmatic services, such as equipment maintenance and routine testing. Service contracts are included in MTDC.
• Tuition. Graduate students’ work on the project may be compensated, in part, by paying their tuition. Tuition is not included in the MTDC base.
• Other categories may also include patient travel, long distance telephone costs, and donor fees. Justify all costs.

Subaward (Consortium)

• Subaward organizations must submit detailed and summary budgets. They should show their F&A cost rates and base. ORA requires a copy of the subaward institution’s most recent F&A cost rate agreement to verify that rates are accurate.
• Jefferson’s PI should review the subaward budget to confirm that the costs appropriately reflect the work to be performed.
• Jefferson’s direct cost budget includes the aggregate direct and F&A costs for all subawards.
• The first $25,000 of each of the subaward will be included in Jefferson’s MTDC base. Subsequent subaward costs, for the balance of the competitive period, are excluded. If the
total cost for a given subaward is less than $25K in year one, Jefferson will continue to charge its F&A costs, until the threshold is met.

**Facilities and Administrative Costs**

Jefferson requires all sponsors to support their fair share of the cost of the infrastructure that makes research possible at the institution. Exceptions are rare, and granted only with the approval of the dean’s office.

Calculate “Modified Total Direct Cost” (MTDC) for each project year. This is accomplished by taking the total direct costs and subtracting:

- Equipment
- Tuition remission
- Patient care
- Alterations and renovations
- Rental costs of off-site facilities
- Subaward costs over $25,000 for each subaward, during the total project period. (Jefferson collects its F&A costs on the first $25,000 of each subaward. Once a subaward reaches $25,000, Jefferson ceases to charge F&A costs for the balance of the competitive segment)

To obtain annual F&A costs, multiply the annual MTDC by Jefferson’s F&A cost rate, which is available from the ORA website.

**Total Costs:**  Direct Costs + F&A Costs = Total Costs
COST SHARING AND MATCHING FUNDS

"Cost sharing" and "matching" both describe costs associated with a project, which are not subsidized by the sponsor. The two terms are often used interchangeably.

However, cost sharing in general is at the expense of the institution while matching usually requires obtaining funding from other sponsors such as foundations.

Types of Cost Sharing

Mandatory
Cost Sharing that sponsors require as a condition of proposal submission or obtaining the award is called “mandatory.” If mandatory cost sharing is required, the condition will be included in the sponsor’s program announcement or funding opportunity guidelines.

Voluntary
Cost sharing not required by the program announcement, but identified within the proposal submission is termed as voluntary committed cost sharing, and is discouraged by the institution. Voluntary committed cost sharing must be properly accounted for as it is included in the organized research base used to compute the Facilities & Administrative (F&A) [i.e., indirect cost rate]. Increasing the organized research base adversely affects the institutional F&A rate. Therefore, the institution discourages the practice of “voluntary” cost sharing.

Implicit
Cost sharing that occurs as a result of the NIH or other sponsor salary cap is implicit cost sharing.

The key principles to keep in mind regarding cost sharing/matching are:

- Only mandatory cost sharing should be included in the application. In cases where mandatory cost share is required, include only the minimum amount as expected by the sponsor.
- Voluntary committed cost sharing does not enhance the competitiveness of the application. Any cost sharing committed in the application becomes mandatory if an award is made;
- Organizations that provide funding as a match to a project must submit a letter stating such. The timeframe must agree with that of the sponsored award; and
- Cost sharing (i.e., mandatory or voluntary committed) or matching funds must be documented. The documentation must show that the expense is relevant to and concurrent with the sponsored project.

Updated Oct. 2015
• Salary and wage documentation is provided through the institution’s effort certification system and HR system.

• Non-salary items used for cost sharing or matching must be identified through an appropriate account or reflected in other documentation as costs to the project. Using federal dollars as cost sharing toward another federally sponsored project is not allowed unless written authorization has been obtained from both federal agencies.

• F & A costs related to the salary and non-salary cost share items should be included in the calculation of the total amount of cost share. For example, when cost sharing salary, the associated fringe benefits and F&A should be included in the total amount of cost share.

• Cost sharing the F & A costs as a single cost share item is not allowed by the institution.

**Procedures for Documenting and Tracking Cost Sharing**

1. The RACE Grants Administrator (GA) is responsible for completing and uploading the signed cost share form and cost share worksheet into the ePTF to document the cost share requested.

2. All documents must be signed and approved by the PI, department administrator and department chairperson prior to uploading the cost share form and worksheet to the ePTF.

3. The ePTF must be approved by the College Finance as a proof of institutional approval of cost share. However, there is one exception to this rule. If the signed cost share form and worksheet uploaded in the first budget period provides total cost share amount for all five years and College Finance approves the ePTF then College Finance’s approval on the ePTF is not required for the non-competing segment of the project unless there is a significant change in cost share amount (i.e., cost sharing equipment purchase that was not budgeted, cost sharing additional personnel cost).

4. The ORA pre-award representative is responsible for verifying the institution’s commitment to cost share on an award as identified within the ePTF.

5. Once the institution accepts an award that includes cost sharing, the RACE GA will be responsible for tracking the personnel cost share commitment through the effort certification process.

6. Non-personnel cost sharing requirements will be noted on the establishment letter sent from the ORA post-award representative to the PI, department administrator, and SPAO. All reporting requirements for these items will be the responsibility of the SPAO and the RACE GA.

Updated Oct. 2015
TRANSFERRING A NIH GRANT TO TJU

NIH approval is required to transfer a grant from one institution to another during a competing segment. The transfer request is also known as a Change of Grantee Organization.

Applications for change of grantee organization are considered prior approval requests (as described in Section 8.1.2.7 of the NIH Grants Policy Statement) and will be routed for consideration directly to the Grants Management Specialist named in the current award.

For awards that include multiple PD(s)/PI(s), the change of institution request may be submitted by the PD(s)/PI(s) who will be transferring to the new applicant organization (in accordance with the existing leadership plan).

There are 3 parties involved in transferring an NIH grant:

1. The original institution (relinquishing the grant)
2. The new institution (receiving the grant)
3. NIH (facilitating the transfer)

Relinquishing Statement

The original institution will submit an “Official Statement Relinquishing Interests and Rights in a PHS Research Grant” form. It should be submitted to NIH no later than 30 days before the date of transfer.

This form provides information that you will need, such as:

- The effective date of the relinquishment
- Equipment Costing $5,000 or More Transferring with the Project (itemized)
- Unexpended Balance - Estimated

The PI should obtain a copy of this completed document at the earliest opportunity.

The New Institution

When requesting the transfer of an NIH award the New grantee institution (TJU in this case) must provide a change of institution application (Type 7).

The process for submitting an application varies depending on whether the activity code of the current award is single-project or multi-project and if it has transitioned to electronic submission (as of the submission date of the change of grantee application).

- If the current award’s activity code is multi-project or has not transitioned to electronic submission, use the PHS398 Application Forms and follow the PHS398 Application Guide for paper submission directly to the NIH Institute.

Updated Oct. 2015
If the current award’s activity code is single-project and has transitioned to electronic submission, either (A) electronically submit using the SF424 (R&R) Application Forms and Grants.gov/Apply or (B) submit using the paper-based PHS398 Application forms and the PHS398 Application Guide.

TJU will not submit the transfer application until ORA receives a copy of the completed relinquishing statement from the previous institution. However, the RACE GA should begin compiling the modified application in advance of receiving the relinquishing statement.

**What to Include in the Transfer Application**

The transfer application should include, at a minimum:

- Face page (398 paper) or SF424 Cover form, if electronic
- Budget pages for current and future years. If submitting a modular budget on paper, include narrative budget information. Even if the budget for the original award was submitted in a modular format, the R&R Detailed Budget form must be used for an electronic application for change of grantee organization.
- Updated biographical sketches for the PI & key personnel (existing & new)
- Statement indicating whether overall plans/aims have changed. If the overall research plans/aims have not changed, provide the original research plans/aims
- If transferring on the anniversary date, include the progress report for the current year
- Updated “other support” page(s), if necessary
- Resources page, including the probable effect of the move on the project
- Checklist page
- Certification of IRB/IACUC approval
- A detailed list of any equipment purchased from grant funds being transferred to the new organization

Refer to the NIH Grants Policy Statement, Section #8.1.2.7 entitled *Change of Grantee Organization* for additional information and PA-14-078 which includes information on all required documents for paper and electronic Type 7 application submissions.

**The NIH**

Upon receipt and review of the required documentation from the original grantee institution and the new institution, NIH will complete a change of grantee organization by issuing a Notice of Award (NOA).

The NOA will reflect the estimated balance reported on the original institution’s relinquishing statement.

The award amount may be adjusted (up or down) when the original institution submits its Federal Financial Report (FFR).

Updated Oct. 2015
Other Considerations:

Notifying NIH
In cases where the relinquishing statement may be delayed, make sure the PI has already notified the Grants Management Officer (GMO) and Program Officer of the intent to transfer the grant.

Budget Dates
Unless instructed otherwise, the budget period should remain the same as the original award, with the obvious exception of the start date. Once you receive the NOA, check the start date to make sure it reflects the date of the transfer; if not, you may need to make arrangements for pre-award cost authorization.

Internal Approvals
Submit the required documentation to obtain IRB/IACUC/IBC approvals as soon as possible. NIH will generally not issue the NOA without full approval; pending approvals are not sufficient.

Documents to Obtain
In addition to the relinquishing statement, ask the PI for copies of:

- **The original grant proposal from the prior institution.** This will contain information needed to complete the transfer application, such as committed level of effort and the research plan to help you calculate budget needs.
- **The NOA (each year, if possible).** The NOA will contain any special terms & conditions, as well as information related to funding levels in future years. The PI can obtain the original proposal and most recent NOA from their eRA Commons account.
- **The Final Federal Financial Report (FFR).** The original institution will not need to submit this report until 90 days after the termination date of the award. The FFR will contain the original institution’s final balance. If it is different from the estimate reflected on the relinquishing statement, NIH may adjust TJU’s award (up or down).

Budget
The budget figures on TJU’s transfer application should be based on the relinquishing statement for the current year, and the most recent NOA for any future years.

F & A costs
The application must be submitted with TJU's federally-approved F&A rate(s) regardless of the F&A rate of the previous institution. There are two methods for calculating F&A based on the estimated balance on the relinquishing statement. Either by taking the direct cost balance on the relinquishing statement and adding TJU’s F&A rate to that, or, by taking the total relinquishing amount (including the previous institution’s F&A costs) and dividing out TJU’s F&A rate.
It is important to note that NIH practice varies agency-to-agency, so there may be an adjustment to the direct/indirect split after the Change of Grantee application is submitted.

**Advance Account**
An advance account may be requested by submitting a University Prior Approval System (UPAS) request. This will allow you to segregate actual grant expenditures until the NOA arrives.

The advance account will be established without budget amounts; upon receipt of the NOA, the budget will be inserted and an updated establishment letter will be issued from the ORA post award representative.

**Grant Number**
When the NOA arrives, note that the suffix (or year of award) will jump by one (i.e. Year 4 of the award becomes -05). Also note that the first digit of the award (also known as the application type) will be "7" indicating a transfer. This will change to a "5" the following year, indicating a non-competing continuation.

**ePTF**
Often the PI of a transferring grant is not yet a TJU employee at the time of application. In these cases, submit the ePTF with the RACE GA name in the PI filed as a placeholder. You must submit a change of PI ePTF when the PI arrives so that all approvals and regulatory checks can be obtained.

**Follow-up on Carryover Funds**
It is critical to follow up on carryover funds released from the prior institution on their final FFR.

Frequently, there is a significant unobligated balance from prior periods, since PI's generally know well in advance that they are moving and will try to limit expenditures in order to bring more to their new institution.

NIH generally does not notify ORA when the unobligated balance is actually transferred to TJU. The funds will appear on the Payment Management System (PMS) and Sponsored Programs Accounting Office will confirm their arrival upon request. That request should be coordinated between the RACE GA and the ORA post award representative. A budget update and a new ePTF will be required at that time to include these funds.

The process is not complete until you have confirmed the final amount of the transfer.
Checklist

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<tr>
<th>Task</th>
<th>Action</th>
<th>Notes</th>
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<tr>
<td>Ensure that PI has notified the GMO of the transfer; notify ORA pre-award &amp; post-award representatives</td>
<td>Confirm the anticipated start date</td>
<td>Submit paperwork for IACUC/IRB/IBC ASAP</td>
</tr>
<tr>
<td>Prepare the transfer application and ePTF</td>
<td>Obtain a copy of the relinquishing statement</td>
<td>Obtain copies of original proposal and previous NOAs</td>
</tr>
<tr>
<td>Obtain a copy of the relinquishing institution’s FFR to see if any carryover funds will be forthcoming</td>
<td>Determine if any other grants are being transferred, including pending awards</td>
<td>Check to see if the PI is bringing other staff; determine if there are any visa issues involved</td>
</tr>
<tr>
<td>Determine how much space is needed and if renovations are required</td>
<td>Order computers, phones, etc... (do not charge these administrative costs to grant)</td>
<td>Schedule new employees for training</td>
</tr>
<tr>
<td>Ascertain what equipment the PI is bringing</td>
<td>Make sure staff salaries have been approved by all parties, including HR</td>
<td>Request an advance account</td>
</tr>
<tr>
<td>Confirm if college startup funding has been provided (how much / how long)</td>
<td>Confirm that any cost sharing has been approved</td>
<td>Confirm that subawardees have been informed of the transfer</td>
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Communicate with the following departments, if applicable:
Medical College Administration, Human Resources, Faculty Affairs, Decision Support, Office of Human Subjects Protection, Laboratory Animal Services, Office of Technology Transfer, Radiation Safety, Environmental Health & Safety

Updated Oct. 2015
PROJECT CONTINUATIONS and RENEWALS (RPPRs)

The PI is responsible for the timely submission of continuation applications and any other progress reports that the sponsor may require. They are submitted annually to describe the scientific progress, report significant changes, and give a description for the upcoming budget period.

A Research Performance Progress Report (RPPR) is required for all annual non-competing (Type 5) NIH awards. The progress reports are due 45 days prior to the next budget start date. Failure to submit reports and continuation applications may result in the sponsor withholding subsequent increments of the award.

When submitting a RPPR for a continuation award, whether for NIH or another sponsor, start by initiating the ePTF with the next year’s information, including the subsequent funding period. Determine if the PI or Key Personnel will be reducing their effort significantly (25% or more) than the original proposal’s committed level of effort. If there are subawards or consultants on the next year’s budget, acquire the needed paperwork for the next year of funding. For a subaward, an updated budget, statement of work and signed Subrecipient Commitment Form quoting the agreed-upon amount of funding for the subsequent budget period is needed for internal purposes so that any subaward amendments can be issued in a timely manner.

Ensure that the IRB and/or IACUC approval is up to date. For IRB, the PI should be able to produce a current approval letter. If a proposal indicates that the animal protocol(s) has been approved prior to the proposal submission, ORA will forward the appropriate parts of the proposal to IACUC for review along with the eSirius protocols indicated on the ePTF prior to ORA’s approval of the proposal. The PI will be notified if any discrepancies should arise. If no discrepancies arise or existing discrepancies are resolved and IACUC determines that the animal protocol(s) and animal use sections of the proposal submission agree, the ORA pre-award representative will obtain the IACUC Approval Letter signed by the IACUC Regulatory Manager and attach the same to the ePTF as a proof that the protocol is approved and for future reference.

The RPPR consists of several sections listed below, including some of the items required in each section.

- **Cover page** – Includes information about the award, PD/PI, organization, project/reporting and budget periods.
- **Accomplishments** – What are the goals, have the goals changed, what was accomplished under the goals
- **Products** – Publications, manuscripts, technology, inventions patents
- **Participants** – Who worked on the project, effort changes of 25%, changes in support
- **Impact** - What impact has work or products had.
- **Changes** – Significant changes in objectives or scope
- **General reporting requirements** – Are there human subjects or animals? Is this a clinical trial, performance cites.
- **Budget** – For non-SNAP awards only

Updated Oct. 2015
The NOA will state whether an award is subject to Streamlined Non-Competing Award Process (SNAP).

Before SNAP, the progress report and four financial documents were required for each grant budget year. This streamlining action eliminated financial documents that were part of the noncompeting continuation application kit (PHS 2590): a budget for the next budget period and an estimated report of expenditures for the current budget period.

Awards that typically fall under SNAP guidelines are all “K” awards, and “R” awards, except R35’s.

Both SNAP and non-SNAP Type 5 non-competing continuations will be submitted using the Research Performance Progress Report (RPPR).

**SNAP RPPR**

For projects that fall under the SNAP rules, NIH requires that investigators address three key questions on the progress report:

1. Has there been a change in the other support of key personnel since the last reporting period?
2. Will there be, in the next budget period, a significant change (25%) in the level of effort for key personnel from what was approved for this project?
3. Is it anticipated that an estimated unobligated balance (including prior year carryover) will be greater than 25% of the current year’s total budget?

The current account is analyzed by the post award representative for the percentage of the balance remaining. For NIH, the projected amount remaining at the end of the current budget period, taking into account all the possible cost commitments should be converted to a percentage based on the cumulative direct cost budget.

If the projected outstanding balance is indicates that it is more than 25%, a justification for the reason for the balance and a spending plan should be presented in the RPPR. Discuss both the reasons for the balance and the spending plan with the PI, and gauge if the true balance will in fact be more than 25%. For instance, if a subaward takes up a significant portion of the direct cost balance, but it hasn’t invoiced TJU yet, but will by the end of the budget period, that amount can be counted as an encumbered cost and not factored into the remaining balance. If a large supply order has been submitted, but the charge hasn’t hit the account, that amount can be taken out of the outstanding balance amount.

The most important rule is that remaining funds, encumbered costs, and outstanding balances can all be justified and explained, so discretion should be used when estimating the remaining balance.

Updated Oct. 2015
Non-SNAP RPPR

There are some non-competing continuation progress reports that are excluded from SNAP and generally do not have the authority to automatically carry over unobligated balances (centers; cooperative agreements, Kirschstein-NRSA institutional research training grants, non-Fast Track Phase I SBIR and STTR awards), clinical trials (regardless of activity code), P01, R35, and awards to individuals.

In addition, specific awards may be excluded from SNAP if:

- They require close project monitoring or technical assistance, e.g., high-risk grantees, certain large individual or multi-project grants, or grants with significant unobligated balances, or
- The grantee has a consistent pattern of failure to adhere to appropriate reporting or notification deadlines.

For instructions on completing the RPPR follow the link below.

POST- AWARD
ACCOUNT ESTABLISHMENT

After an award has been accepted, ORA post-award staff will request an internal account number from the Sponsored Programs Accounting Office. Once an account number is assigned, ORA will forward an account establishment letter to the PI, RACE representative and appropriate administrative staff from the department. The establishment letter, along with award documents, will be uploaded into the PI’s folder within JeffShare.

The establishment letter will provide pertinent account information, such as:

**Jefferson account number** which includes a business unit, department number and product number.

Grant related *business units* include:

<table>
<thead>
<tr>
<th>Business Unit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>080</td>
<td>Sidney Kimmel Medical College</td>
</tr>
<tr>
<td>081</td>
<td>Thomas Jefferson University Hospital</td>
</tr>
<tr>
<td>082</td>
<td>Jefferson College of Health Professions</td>
</tr>
<tr>
<td>083</td>
<td>Jefferson College of Nursing</td>
</tr>
<tr>
<td>084</td>
<td>Jefferson College of Pharmacy</td>
</tr>
<tr>
<td>085</td>
<td>Jefferson College of Population Health</td>
</tr>
<tr>
<td>086</td>
<td>Academic Services</td>
</tr>
<tr>
<td>087</td>
<td>Other JUP</td>
</tr>
</tbody>
</table>

The *product number* will be coded to indicate the type of award/sponsor, following the table below.

<table>
<thead>
<tr>
<th>TYPES</th>
<th>NON-FEDERAL</th>
<th>FEDERAL Mass Letter of Credit</th>
<th>FEDERAL Other Federal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career Development (K awards)</td>
<td></td>
<td>K</td>
<td></td>
</tr>
<tr>
<td>Clinical Trials</td>
<td>D, H, J</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contracts</td>
<td>C</td>
<td>L</td>
<td>X</td>
</tr>
<tr>
<td>Foundations i.e., ACS &amp; AHA</td>
<td>F, U</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multi-Purpose/Miscellaneous</td>
<td>E</td>
<td>M</td>
<td>Y</td>
</tr>
<tr>
<td>Program Projects (P awards)</td>
<td></td>
<td>P, Q</td>
<td></td>
</tr>
<tr>
<td>Research (R &amp; U awards)</td>
<td>A, N</td>
<td>R, S</td>
<td>W</td>
</tr>
<tr>
<td>Sub-Contracts</td>
<td>G</td>
<td></td>
<td>Z</td>
</tr>
<tr>
<td>Training &amp; Fellowships</td>
<td>B</td>
<td>T</td>
<td></td>
</tr>
</tbody>
</table>

The last two digits of the product number will reflect the year of the award or competing segment, with the exception of industry-sponsored clinical trials.

*Updated Sept. 2015*
The Sponsoring Agency will be identified, along with the sponsor’s unique ID number.

Title will match the award document or in some cases, the title in the electronic Proposal Transmittal Form (ePTF).

Type includes information about:
- If the award represents a new award, a renewal or a continuation
- Sponsor Type selections include:
  - Federal
  - Individual/Trust
  - Industrial
  - Private-Non-profit
  - State/Local
  - Other
  - Internal
- Type of Research (aka purpose code) selections include:
  - Wet Bench Lab Research
  - Clinical Trial
  - Population Health Research
  - Service Program
  - Training Grant
  - Other
  - Other - Clinical Research
  - Unfunded
  Additional information about purpose code assignments can be found in Section III.A of the ePTF Manual located in the ORA Manual.

Information provided in the Type section is pulled from the ePTF record, which is created by RACE/JCRI and confirmed by ORA pre-award during the proposal and establishment stages.

Catalog of Federal Domestic Assistance (CFDA) is included for all federal awards. The CFDA is a directory of the various federal programs, projects, services and activities that offer financial and nonfinancial assistance. The number is required for our auditing/reporting process.

Payment Type will dictate how Jefferson will be paid for the project based on the contract or award terms, as well as defining responsibility for certain tasks related to cash. Payment types include:
- Expense Invoicing
- Milestones
- Hybrids
- Scheduled
- Federal Drawdown/Letter of Credit
- Other

Updated Sept. 2015
Additional information related to payment types (such as a description and action plan for each type) can be found in the *Sponsored Projects Cash Management* document in the ORA Manual.

**Reporting Requirements** will typically include interim/annual/final financial, narrative and invention reporting information, as well as other requirements such as property reporting.

The **Budget Period** from the award notice will be included, along with the **Project Period** to indicate future award years.

Instructions regarding the disposition of the *carryover of funds* remaining at year end (is approval automatic?) will be included only if the agreement explicitly includes the information.

**Budget** information (originally provided by RACE/JCRI in the ePTF) will be provided, including the approved F&A rate. The budget will always match the amount of the award with the exception of industry sponsored clinical trials which may be an estimate based on anticipated patient activity.

The corresponding **ePTF** record number will be included.

The **Institutional Review Board** (IRB) control number will be included, when the project involves human subjects.

Forwarded along with the establishment letter will be a copy of the award notice or executed agreement. This document will contain award-specific terms and conditions. It is the responsibility of each research administration professional involved in administering the award to not only know special terms and conditions, but also the general award guidelines of the sponsor.

*Updated Sept. 2015*
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I. Introduction

A. What is effort & effort reporting?

Effort is the amount of time spent on an activity or project, expressed as a percentage. For example, an investigator who spends one day each week working on a sponsored project is expending 20% of his/her effort on that project. Effort reporting provides the means to verify that salaries and wages charged to sponsored awards accurately reflect the effort devoted. Effort reporting satisfies federal regulations related to salary charges on sponsored projects.

Each TJU employee working on a sponsored award must have his/her effort certified, whether or not their salary is being charged to the grant. TJU policy requires that the employee, Principal Investigator (P.I.), or a responsible individual with direct knowledge of the actual effort on each project certify the effort for all employees.
B. Why is effort reporting important?
Effort reporting:
- provides confirmation that salary charges are appropriate.
- prevents overbilling our sponsors.
- assures sponsors of good stewardship of funds.
- documents cost sharing.
- creates a source of data for the federal indirect cost calculation.
- ensures that salary caps are enforced.
- focuses attention on cases where sponsor prior approval may be required.

Federal agencies reserve the right to audit effort certifications on awards they sponsor. If reports are found to be incomplete or inaccurate, severe penalties may be imposed on both the individual certifying the information, as well as the University.

C. TJU’s Electronic Effort Reporting System
Jefferson’s electronic effort reporting system runs through Peoplesoft and was initiated in September 2006 after a short pilot program.

In the year prior to electronic submission (FY06) only 4,152 of 7,884 reports were certified on time (a 53% success rate). TJU can now claim a 99.9% success rate, beginning with the electronic process.

The electronic system allows ORA to track and pursue transactions that are required in cases where the effort certification process indicated the need for a salary adjustment.

D. Exempt and Non-Exempt definitions
Exempt employees are persons who are exempt from federal wage laws, generally professorial and professional staff. Certification of effort is required at least semi-annually for these types of employees.

Non-Exempt Employees are persons who are not exempt from federal wage laws and are therefore entitled to overtime pay under the Fair Labor Standards Act. These employees are required to certify effort on a monthly basis.

An employee’s designation as exempt or non-exempt is determined by Human Resources, based on their job code. The designation is located on the employee’s PAF.

Approximately 900 employees certify each exempt cycle and 350 employees certify each non-exempt cycle for an annual total of about 6,350 reports.

E. ORA Effort Coordinator, Training and Website
The effort reporting function is overseen by ORA and a post-award employee has been designated to serve as the TJU Effort Coordinator. The effort coordinator has overall responsibility for the TJU effort reporting system, ensuring the timely distribution and submission of effort reports as well as providing assistance to departmental grants staff. The ORA effort coordinator is Carolyn Haggard. Carolyn can be reached at extension 3-4499 or by e-mail at Carolyn.Haggard@jefferson.edu. Questions can also be directed to your ORA post-award representative.

ORA provides on-line classes related to effort certification and additional resources are available on the ORA website at http://www.jefferson.edu/university/research_administration.html
II. Effort Principles

A. Estimating effort and what to include
Effort should be based on a reasonable estimate and should be expressed as a whole number.

Employees should include effort for activities related to the entity that employs them. For example, TJU employees should not include effort for Jefferson University Physicians (JUP), hospital activities or independent consulting.

B. Effort Drives Salary
Recognize that effort drives salary—not the reverse. Generally speaking, salaries should be consistent with actual effort, not necessarily the budgeted effort or committed effort. For example, if a PI is spending 25% of his/her time on a grant, salary should be charged at 25%. If funds are available to cover 25.36% of the PI’s salary, it is not appropriate to charge more than 25% and claim commensurate effort. If you charged 25.36% you would be allowing salary to drive effort, which is not appropriate.

C. Types of Effort
Types of effort include:

- Committed Effort – Amount of effort promised to the sponsor during the proposal stage.
- Actual Effort – Amount of effort actually devoted to a project.
- Cost Shared – Amount of effort expended, but not charged to a grant.

D. Cost sharing
Cost sharing is the term used to describe all project costs that are borne by someone other than the sponsor. Cost sharing is also known as “matching funds” or “in kind”. Types of cost sharing include:

- Mandatory cost sharing – imposed by sponsor as a condition of the award
- Voluntary cost sharing – proposed by University
- Implicit cost sharing – related to sponsor imposed salary caps (such as the NIH cap)

Federal regulations (2 CFR 200.306) reinforces the fact that voluntary cost sharing is neither expected or considered during merit review of the proposal. Refer to Jefferson policy #103.26.

In addition, voluntary cost sharing is discouraged because it has a detrimental effect on the University’s federally negotiated F&A rate. Voluntary cost sharing should be identified at the proposal stage and requires approval by the Department Chair and Academic Finance.

Cost sharing must be documented by the department and the effort certification process will serve to document cost shared effort.

In instances where an employee is devoting effort to a sponsored project but no salary is being charged to that grant, an effort report must still be completed in order to document the cost sharing. In cases where no salary is being charged to any 080 accounts an effort report must be manually loaded. Departmental grants staff must contact the Effort Coordinator in ORA to request that the employee be added to the effort cycle. The effort coordinator will contact the Jeff-IT Application Coordinator via
e-mail and request that an effort report be loaded for the employee so that the cost sharing can be properly documented.

In ALL cases of cost shared effort, the certified effort must exceed the salary charged to the grant in order to account for the cost sharing.

E. Significant Reduction in (Committed) Effort
The National Institutes of Health (NIH) and many other sponsors requires that grantees obtain prior approval if the PI or other senior/key personnel specifically named on the Notice of Award will reduce effort devoted to the project by 25% or more from the level that was approved at the time of the initial competing year award (which is the “committed” effort).

For example, if PI effort was committed at 40% in the original proposal, prior approval must be requested if their effort drops to 30% or below.

Note that once approval has been given for a significant change in the level of effort, THAT figure becomes the new committed level of effort and all subsequent reductions are measured against the adjusted level.

Selecting Yes in the RPPR constitutes a prior approval request to the agency and the issuance of a subsequent year of funding constitutes agency approval of the request. Refer to the NIH Grants Policy Statement (Section 8.1.2.6) for additional information.

Key Personnel (individuals who contribute to the scientific development or execution of a project in a substantive, measurable way) are identified by the PI during the proposal stage. In the event that a “key” participant not specifically named on the Notice of Award reduces his/her effort significantly, prior approval is not required, but should be addressed in the progress report.

F. Who can certify…. And who cannot?
Always Acceptable:
- The employee
- The P.I.

Acceptable if there is direct knowledge:
- Lab manager or other supervisor
- Direct supervisor or project director
- Chair or Division Director
- Other key personnel listed on the grant

Not Acceptable:
- Administrative staff

Industry interpretations and recent audits indicate that administrative personnel lack the scientific knowledge to certify that the percentage of effort is accurate and reasonable. Where extenuating circumstances exist, and with approved delegation from the P.I., ORA may authorize a one-time waiver to allow administrative personnel to certify in place of the employee or P.I. Lateness is never an extenuating circumstance.

The certifier should be an employee of the reporting entity, unless it can be demonstrated that the person best suited to certify is from a different entity. For example, some hospital fellows have direct reporting
lines to University faculty members which can be documented in Human Resources. In addition, the approver and the certifier may not be the same person.

G. Why you cannot re-certify
Once certified, effort may not be changed. Re-certification would call into question the integrity of TJU’s effort certification process.

- Effort reports are federally auditable documents.
- Re-certification would result in a late effort report.
- It’s difficult to make the case that you know more about your certification months after certification than you did when originally certifying.
- Re-certification may be an indicator that salary is driving effort, which is not appropriate.
- There is sufficient time to review effort before certification. Departments have three weeks to certify non-exempts and six weeks for exempts, once reports are made available.

III. Jefferson Effort Reporting Procedures

A. How Effort Reports are generated
Effort reports are initially based on an employee’s salary distribution in payroll at the time the report is generated. That means that the system will automatically produce an effort report only when an employee’s salary has been charged to a grant account in the labor system at the time effort reports are “loaded” by Jeff-IT on the Thursday following the end of an effort pay cycle. The salary distribution in effect when the reports are loaded will be used to populate the “percent salary charged” column of the report.

Transactions that are still in process when the reports are loaded will not be reflected. Because of this, it is critical that departments process transactions to place salaries into the correct account as soon as possible so that the proper salary is already reflected on the report.

While it is beneficial to have the salary column reflect the most up to date transactions, always remember that you are certifying EFFORT—NOT salary, so exercise caution when reviewing the percentage of salary charged in comparison to effort devoted to a project.

B. What information appears on the report
The first part of the report includes employee information, such as the employee name, employee ID number, employee status, department number, department name, job title, job code, dates of the effort cycle, the certifier’s name and certifier’s employee ID number. Additional instructions appear on the report.

The next part of the report contains the following information for each account being charged salary for that employee:

<table>
<thead>
<tr>
<th>TJU Account Number</th>
<th>Account Description</th>
<th>PI Name</th>
<th>Percent Salary Charged</th>
<th>Actual Effort</th>
</tr>
</thead>
</table>
Finally, the report includes approver and certifier Comment boxes, as well as buttons for “Submit”, “Save” and “Return”

C. General Instructions for Administrators

1. Necessary Tools
At a minimum, you will need the following in order to adequately review effort reports:
   - Access to PeopleSoft
   - The ORA effort coordinator must add you to the effort system administrator’s table
   - Access to the Labor Distribution System
   - Access to departmental records (PAFs, budgets, proposals, etc.)
   - A TJU Pay Schedule & a calendar

In addition, ORA has obtained several Excel spreadsheets with varying degrees of detail to assist you in tracking and prorating effort, as well as confirming that salary was charged appropriately. The spreadsheets include instructions and are located on the ORA website at http://www.jefferson.edu/university/research_administration.html

2. Best Practices for Administrative Review
Depending on the size/complexity of the department certifying, there will be different methods for gathering information regarding effort. Your review should encompass:
   - Departmental records (budgets, projections, etc…)
   - OSDs (or cost transfers) processed with effective dates that will impact the effort cycle
   - Frequent and frank communications with faculty members
   - Newly established grant accounts
   - Pending grants
   - Terminating grant accounts
   - Consideration of transactions in process
   - Confirmation of salary via the labor distribution report (or G/L if applicable)
   - Is the correct certifier listed on the report? Do they have direct knowledge?
   - Ensure that the product numbers listed on the report are correct.

3. Prorating
You may need to prorate effort if an employee worked more than one rate of effort during the same effort cycle. In order to prorate effort, you must obtain the **weighted average** of effort over a specific time period. For example, assume that a research technician worked 100% effort on a grant project for the first 10 days of a non-exempt cycle and just 25% in the last 10 days. You can prorate the effort for that 20 day effort cycle by the following method:

\[ \text{10 days at 100} = 1,000 \]
\[ \text{10 days at 25} = \frac{250}{1,250} \]
\[ \text{1,250 divided by 20 days} = 62.5\% \]

Round up to 63%.
If salary was charged properly, that figure will match the percentage of salary charged on the effort report, unless the transaction to adjust the effort had not yet “hit” the labor system or cost sharing is involved.  Additional examples of prorating effort can be found in Section VI.

4. PeopleSoft “how to” instructions for administrators
   1. Go to the TJU PULSE site at https://pulse.jefferson.edu/webapps/portal/frameset.jsp
   2. Log onto PULSE using your campus key and password.
   3. Select the PeopleSoft tab at the top of the page.
   4. Log onto PeopleSoft using the same campus key and password.
   5. Select “effort reporting” from the main menu on the top left hand side of the page.
   6. Select Administrator.
   7. Enter the last day of the effort cycle and the department number. A list of effort reports for that department will appear. Click View to review/approve each report.
   8. Once in the report, enter the effort in the Actual Effort column. Note that if the salary charged equals the effort on each line, you can utilize the “Actual effort equals salary charged” button to populate the actual effort column.
   9. If the variance between the percentages of salary and effort is less than 5%, proceed.
10. If the variance between the percentages of salary and effort is 5% or more, you will be prompted to select a variance type from the drop-down box. See section III.E for more information on variance types.
11. If a grant (active or pending) is missing from the report, click the Add New Row button. See section III.C.5 below for instructions on adding a row.
12. You can add an explanation to the certifier in the comments section; these comments are temporary and will not be part of the final report.
13. Once the report is complete, click Submit. The system will ask if you are sure; if you are, click OK.
14. Contact the certifier to let him/her know that the report is ready for certification.
15. Once you hit OK, you can no longer make changes to the report. If you have made a mistake contact the certifier immediately and have them reject the report.

5. Adding a grant to the report
   If you have an active grant account that does not appear on the effort report, or if you need to add a pending grant, you can utilize the “Add New Row” button in the Administrator Worksheet and enter the account accordingly. You may select from the following account descriptions for the new row:
   - Any existing account. Note that account numbers must be typed in the following format: 08028000(FIVE SPACES)R12345 (08028000 R12345)
   - PENDING1 (note that the system is case sensitive, so use caps)
   - PENDING2
   - PENDING3
   - Industry Clin Trial Activity
   - CODAAP ACTIVITY (specifically for Psychiatry CODAAP program)
6. **Comments Section**
The report contains a Comments field so that the reviewer and certifier can communicate during the certification process. For example, reviewers can explain a variance, or the certifier can explain why they have rejected a report. Comments will not be a part of the permanent report. Only the certifier will see the administrator comments. Only ORA can add a comment to the final certified report. If a comment is necessary to explain an unusual circumstance related to the report, contact the ORA effort coordinator with the information.

7. **Save or Submit work**
Click **Save** to review your work later. Saving does NOT submit the report. Click **Submit** to make the report available to the certifier. Once you submit, you will have view-only access. Changes may not be made unless the certifier rejects the report.

8. **Certifiers need three days**
Be fair to your certifiers. You must **allow your certifiers at least 3 days** to complete their piece of the certification process. All reports should be out of the administrative review stage and available to the certifiers no later than 5PM on the Monday before the deadline.

**D. General Instructions for Certifiers**

1. **Reviewing the Report**
Certifiers should review the report to ensure that it accurately reflects how the employee spent their time during that cycle. They should ensure that all grants (including pending awards) are included. Any issues or questions should be addressed BEFORE certifying. Exercise caution if there are 2 product numbers that look similar to avoid certifying effort to the wrong project.

2. **PeopleSoft “how to” instructions for certifiers**
   1. Go to the **TJU PULSE** site at https://pulse.jefferson.edu/webapps/portal/frameset.jsp
   2. Log onto PULSE using your campus key and password.
   3. Select the **PeopleSoft** tab at the top of the page.
   4. Log onto PeopleSoft using the same campus key and password.
   5. Select **Effort Reporting** from the main menu on the top left of the page.
   6. Select **Certifier**.
   7. A list of employees that you are designated to certify will appear. If they have cleared administrative review and are ready to be certified, the status will say **To Be Certified**; click **View** to open a report.
   8. Review the report, using the criteria listed above.
   9. If the report is correct, click **Certify**. The system will ask if you are sure; if you are, click **Yes**.
   10. If the report is not accurate, click **Reject** to send the report back to the administrator. You can add an explanation in the Comments section; these comments are temporary and will not be part of the final report. Once the administrator has made the appropriate adjustments, the report will be re-submitted to you for certification. Repeat steps 8 and 9.
3. Certification Language
Each effort report contains a certification statement which appears over the “Certify” button. It states “I certify that I have direct knowledge that the allocations indicated in the Actual Effort column reasonably reflects my/this person’s total effort expended on activities for the time period indicated above.” DO NOT certify the effort report unless you agree that you have DIRECT KNOWLEDGE of this employee’s effort.

E. Variance Types
When the variance between salary and effort is 5% or more, the system will require you to select one of the following reasons from a drop-down box. Note that the variance types are driven by formula, so all 11 will not appear. For example, if salary exceeds effort, cost sharing will not appear as an option for a variance type.

1. **Combined Activity** should be selected when the employee is working on various industrially sponsored clinical trials. Note that federally funded clinical trials must be certified separately. See section VII.B.2 for more information on industry sponsored clinical trials.

2. **Continuation Year** should be selected when the salary is still reflected in the prior year of the same project.

3. **Different Pay Rate** should be selected when the variance is due to the employee receiving pay at another rate (other money payments, bonus, secondary job).

4. **Journal Entry** should be selected when the salary column does not match labor due to a journal entry that is not reflected in the labor system.

5. **K-Career Development Award** should be selected when 75% salary has been charged to the K-award but a portion of effort is devoted to another grant. See section VI.F for an example.

6. **Mandatory Cost Sharing** should be selected when effort exceeds salary due to cost sharing imposed by the sponsor.

7. **Pending Award** should be selected when an account number has not yet been established for a grant, but the employee is working on the project and a “pending grant” line has been added to the effort report.

8. **Salary Cap** should be selected when effort exceeds salary due to a sponsor-imposed salary cap, such as the NIH salary cap. Do not use this category to reflect voluntary or mandatory cost sharing. See section VI.E and VII.J for more information on the cap.

9. **Transaction in Progress** should be selected when an adjustment is in process to match the salary to the certified effort. Selecting this variance type for a non-exempt employee will result in an automatic effort confirmation (EC) adjustment unless the transaction is received by ORA by noon on Wednesday of the last pay of the month. See section III.J for more information on EC adjustments

10. **Voluntary Cost Sharing** should be selected when effort exceeds salary due to cost sharing which was proposed by the University.

11. **Salary Applied in Different Pay** should be selected when the variance is caused by salary charged in an effort cycle that was earned in a previous cycle.
F. Manually loaded effort reports for the current cycle
Since effort reports are generated by payroll data, a report will not be automatically generated for employees who are not already charged to a grant account in the labor system by the load date, even if a transaction is in process to charge the grant. Therefore, it may be necessary to have a report manually loaded into the system if the report is needed to document cost sharing for an employee who was not charged to a grant account during the effort cycle. It is the department’s responsibility to request the off cycle report as soon as the cycle is loaded in order to be completed on time.

Manually loaded effort reports for the current effort cycle will be due on the standard date listed on the effort timetable.

In order to have a report manually loaded, the originating department should forward a request to the Effort Coordinator via email. The request should include the name and employee number of the certifier because effort reports that are generated after the fact do not have a default certifier. In turn, ORA will contact Jeff-IT and ask them to load the report in PeopleSoft. The administrator and certifier will be notified when the effort report is available and ready for certification.

G. Off cycle effort reports
Manually loaded effort reports for a prior cycle are considered to be “off cycle” effort reports. They are required in cases where a transaction is crossing into a previously certified effort period and no effort was certified for that particular effort cycle. In these cases, ORA will not process the transaction until the effort has been certified.

An off cycle report will not be permitted in cases where an employee has already submitted a certified effort report.

Off cycle reports for prior effort cycles will be due within 3 days (by close of business on the third day). While off cycle reports are technically late, there may be extenuating circumstances similar to those documented for late salary transactions (late account establishment, for example).

H. Penalty for late reports
Because effort reporting satisfies a federal requirement, the University is at risk if an employee does not make this certification on time. Therefore, for any effort reports that are not certified by the specified due date, the amount of the at-risk salary and related fringe benefits will be charged to the employee’s home department’s operating account as escrow against potential fines and penalties.

To impose the penalty, ORA will complete an InterDepartmental Transfer (IDT). ORA will charge the non-compliant department for the total grant-related salary and fringe for the entire effort cycle, but the ‘at risk’ salary may remain on the grant. The department will still be required to certify effort; if they don’t, salary must be removed from the grant.
I. Management Reports
The electronic effort system has the ability to run various reports that administrators can use to help manage the effort process. They are based on the variance drop down box and include:

- Cost sharing
- Variance (all variances)
- Variance (transactions in progress only)

J. Effort Confirmation (EC) Adjustments
Effort reports that are submitted with a significant (i.e. 5% or more) variance between salary charged and certified effort must have a variance type selected from the drop-down box on the electronic form. In cases where there is an adjustment needed to reconcile the salary to match effort, the appropriate variance explanation would be “transaction in progress”. In these cases, it is critical that the transactions are completed without delay. Therefore, effective June, 2012 ORA and SPAO initiated a process to key these adjustments for non-exempt employees without requiring a transaction from the department, using the effort variance report.

These adjustments are not considered to be cost transfers, rather “effort confirmation adjustments”. The explanation and signature requirements do not apply; the certified effort report is sufficient documentation for the transaction.

Briefly, the EC adjustment process works as follows:

- At the end of each month, the ORA Effort Coordinator will develop that month’s EC adjustment report by downloading all Transaction in Progress variances into a report format.
- In order to prevent duplication, ORA will confirm that the adjustment has not already been keyed and will also review the post-award transaction log to ensure that the transaction has not already been received.
- ORA will confirm that the adjustment would be allowable (date appropriate, sufficient funds, etc.)
- RACE will receive an email notification of the pending EC adjustment one day before the report is forwarded to SPAO to key. RACE should notify ORA ASAP if there is a valid reason the EC adjustment should not be processed.
- SPAO will key the adjustments into the labor distribution system on the last day of the last pay of the month, always a Friday. EC adjustments will not be keyed into the PeopleSoft HR system, since they are not based on an OSD. EC adjustments will not be forwarded to HR at all.
- ORA will confirm that the EC adjustments were keyed correctly.

ORA will be notified that an EC adjustment is needed only by selecting the variance type “transaction in progress”. No other variance type will result in an EC adjustment.

RACE is encouraged to manage non-exempt salaries by processing effort shifts prospectively via an OSD and allowing the EC adjustment to correct salary distribution through the last effort cycle.

Take the on-line class for additional information about EC adjustments or contact the ORA effort coordinator.
K. Other Follow up on Transactions
In addition to the EC adjustment process, the ORA post-award staff will review the summary of all exempt effort reports submitted with “transactions in progress” variances and will pursue the adjustment in order to ensure that the corrections are received.

If the effort certification process (for exempt staff) indicated a need for an adjustment that will result in a late transaction, you may only reduce or remove salary from a grant account for the late period. You may not increase salary charged to a grant in the late period; it will be considered cost sharing. You may, however, use the “Effort certification process indicated that an adjustment is needed” explanation on the cost transfer form, which does not require Page 2 and signatures from the Chair, Director of ORA and the Vice President for Research as long as the transfer is submitted within 30 days of the effort deadline.

For additional information about processing transactions, refer to the ORA Cost Transfer Procedure Manual at http://w3.jefferson.edu/university/research_administration/authorized/ora_forms.cfm

L. Transactions that cross into previously certified effort periods
It is important to proceed with caution and to consult effort reports whenever a salary transaction (OSD or cost transfer) crosses into a previously certified effort reporting period. Transactions that do not match certified effort will not be approved.

IV. Regulations and Policies

A. Federal Regulations
The Uniform Guidance (2 CFR 200.403) became effective 12/26/14, replacing regulations previously outlined in OMB Circular A-21. The Uniform Guidance states that salary charges to sponsored projects must be based on records that accurately reflect the work being performed. Those records must:

- Be supported by a system of internal control which provides reasonable assurances that the charges are accurate, allowable and properly allocated
- Be incorporated into our official records
- Encompass both federally funded and all other activities
- Support the distribution of the employee’s salary among specific activities

Jefferson’s effort system meets all of these criteria.

Regulations for Hospital employees are different. Hospital effort rules are located in 45 CFR 74, Appendix E.

B. TJU Policies
A link to all TJU Policies can be found on the Pulse Portal. Applicable policies include the following:

- TJU Policy #110.06 “Effort Certification for Professorial and Professional Staff”
- TJU Policy #110.07 “Effort Certification for Non Exempt Staff”
V. Deadlines/Notifications

A. Effort Timetable
The Effort Timetable, detailing the deadlines for each effort cycle, can be found on ORA’s website (Forms, ORA Forms, Grant Reference Information). They are updated in December of each year and announced via the Grants Administrators listserv. You can find the current effort timetable at http://w3.jefferson.edu/university/research_administration/authorized/ora_forms.cfm.

Effort reports are “loaded” by IS & T on the Thursday following the end of an effort pay cycle. Non-exempt reports must be certified within 3 weeks from that day; exempt reports in 6 weeks.

B. Schedule of e-mail alerts
After effort reports are loaded, there is a schedule of automated notifications that will be e-mailed to Administrators and Certifiers to alert them to the fact that they have effort reports that need to be reviewed or certified. The schedule for the automated alerts is as follows:

For the reviewer

- One day after they are loaded (on Friday).  *Since the exempts and non-exempts load the same day for the winter cycle, but not the summer cycle, they will get separate emails for the summer load.*
- 1 week after they are loaded (on Thursday)
- 2 weeks after they are loaded (on Thursday)
- Monday, Tuesday and Wednesday of the week they are due
- 8AM, 11AM and 2 PM on the day they are due (on Thursday)

For the certifier

- The day after the report has cleared administrative review
- Wednesday of the week they are due
- 8AM, 11AM and 2 PM on the day they are due (on Thursday)

There is no way for ORA to stop the automated alerts; the only way to stop them is to have the effort report certified.
C. Off Cycle Effort reports
Off cycle effort reports must be reviewed and certified within 3 days (by close of business on the third day) unless the report is for the current effort cycle, which would be due on the stated deadline for that particular cycle. See section III.G (Off cycle effort reports) for more information.

D. TJU Pay Schedule
The current TJU pay schedule can be found at here.

E. Planning for bad weather/holidays/vacation
Remember that holidays, winter storms and faculty vacation schedules can interfere with an effort deadline. BE AWARE of these factors and plan accordingly by having the certification done with time to spare or by identifying an alternate certifier with direct knowledge.

F. Certify early
Encourage your certifiers to complete their certification as early as possible. Since this is a PeopleSoft system, ORA is dependent on Jeff-IT for some adjustments. If you encounter a problem late on a deadline day, we may not be able to assist you. If that delay creates a late effort report, your department will be penalized. The best way to avoid this is by having the reports certified early.

VI. Examples

A. Basic (non-exempt)
Jane Doe is a non-exempt research technician who works 8 hours per day and spends 2 hours of each day working on an NIH grant. Her effort on the NIH grant is 25%.

\[
\text{Hours worked on grant ÷ Total hours worked} = \text{EFFORT}
\]
  2 hours ÷ 8 hours = 25% (effort calculated for one day)
  10 hours ÷ 40 hours = 25% (effort calculated for one week)
  20 hours ÷ 80 hours = 25% (effort calculated for one pay period)
  40 hours ÷ 160 hours = 25% (effort calculated for one non-exempt effort cycle).

B. Overtime (non-exempt)
Bill Jones is a non-exempt research technician who normally works 80 hours each pay period, at 50% effort to the grant and 50% effort on college activities. One particular week he works an extra 12 hours, all related to the grant. His grant effort for that non-exempt cycle is 54%.

\[
\text{Hours worked on grant ÷ Total hours worked} = \text{EFFORT}
\]
  160 normal hours + 12 extra hours = 172 hours (total hours in the effort cycle)
  80 hours + 12 hours = 92 hours (spent working on the grant)
  92 hours ÷ 172 = 53.5%.…..round up for 54% effort
C. Prorating (non-exempt)
Sam Smith is a non-exempt research technician who works 80 hours each pay. He was working 100% on an NIH grant for the first 7 days of the current effort cycle. After that, his effort on the NIH grant was reduced to 75% and 25% was devoted to a new American Cancer Society grant. His effort on the NIH grant is 84%; effort on the ACS grant is 16%.

To calculate effort on each project, take the percent effort divided by the number of days in the certification period times the number of days worked at that rate, remembering that there are 20 days in each non-exempt cycle:

For the effort on the NIH grant
\[
\frac{100}{20 \times 7} = 35
\]
\[
\frac{75}{20 \times 13} = 48.75
\]
83.75...round up to 84.

For the effort on the ACS grant
\[
\frac{25}{20 \times 13} = 16.25
\]

Several pre-formulated excel spreadsheets are available on the ORA website to assist you in pro-rating effort.

D. Prorating (exempt)
Sara Jones is a professor who worked on her NIH grant at 25% for the first 7.5 pay periods and then 40% for the last 5.5 pay periods during the last effort cycle.

To calculate effort on the NIH project, take the percent effort divided by the number of pay periods in the certification period times the number of pay periods worked at that rate, remembering that there are 13 pay periods in each exempt cycle.

Therefore,
\[
\frac{25}{13 \times 7.5} = 14.40
\]
\[
\frac{40}{13 \times 5.5} = 16.94
\]
Effort is 31.34%...round up to 32%

E. NIH cap (exempt)
Dr. Jefferson’s annual Institutional Base Salary is $225,000. He works 25% of his time on one NIH grant and the rest of his time on activities not related to research. For this example, assume that the applicable NIH cap is $185,100.

• 25% of Dr. Jefferson’s base salary for a 6 month effort cycle is $28,125.
  \(\text{6 month salary of } \$112,500 \times 25\%\)
• TJU is only permitted to charge $23,138 to the grant for that time frame
  \(\text{6 months of capped salary } \$92,550 \times 25\%\)
• The variance of $4,987 is being cost shared (implicit cost sharing).
• In this case, Dr. Jefferson’s EFFORT is 25%, but SALARY should be 20.57%.
  \(\$23,138 \div 112,500\)

See section VII.J for additional information on the NIH salary cap
F. K award (exempt)
Dr. Franklin is the recipient of an NIH Career Development “K” award which requires that she devote 75% of her time conducting research in her specific field of interest. The remaining 25% of her time is spent on other activities. Dr. Franklin devotes 20% of her effort on Dr. Washington’s NIH R01 grant (which involves her area of research study) and that effort is included in the 75% research effort that she is required to maintain under the terms of the K- award. No salary is charged to the R01 grant, since the K-award funds that effort.

Based on this scenario, Dr. Franklin’s effort report would look like this:

<table>
<thead>
<tr>
<th>Account</th>
<th>% Salary</th>
<th>% Effort</th>
<th>Variance Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Franklin K award</td>
<td>75%</td>
<td>55%</td>
<td>K-Career Development Award</td>
</tr>
<tr>
<td>Washington R01 grant</td>
<td>0%</td>
<td>20%</td>
<td>K-Career Development Award</td>
</tr>
<tr>
<td>College account</td>
<td>25%</td>
<td>25%</td>
<td></td>
</tr>
</tbody>
</table>

Note that it is necessary to certify the effort to the R01 grant. You will need to manually add a line for the R01 grant, as it will not appear on the effort report because no salary is being charged to the grant.

See section III.C.5 for instructions on how to add a line to an effort report.

See section VII.I for additional information on NIH Career Development (“K”) awards.

VII. General Information

A. CALL ORA!
If you should have any questions at all regarding how an effort situation should be handled, don’t guess. Guessing may lead to effort mistakes, which can be expensive. Call the ORA effort coordinator or your ORA post-award contact for instructions.

B. Combined Activity
1. Federal Clinical Trials
DO NOT use “combined activity” for federal clinical trials; effort must be specifically certified to those accounts. If you include federal activity under “combined activity” you will be required to remove the salary and related fringe benefits associated with the effort on the federal grant, since the effort will not be properly documented. In addition, do not include unfunded grant activity under “Combined Activity”. That effort should be recorded in the non-grant source providing the funding

2. Industry Sponsored Clinical Trials
Certification is no longer required for effort related to industry sponsored clinical trials, effective February 2015. As a result of this change:

- Employees who are paid 100% from industry sponsored clinical trials will no longer receive an effort report.
• Employees who are partially paid from industry sponsored clinical trials AND at least one other 08X source will receive an effort report with all industry sponsored clinical trial activity consolidated on one line. Because effort must equal 100%, an estimate should be entered, but (similar to non-grant sources) variances will not be acted upon.

• **Effort related to federally funded clinical trials must still be certified separately.**

It is important to note that if an EC adjustment will be required, you must certify effort to the individual industry sponsored clinical trials. See section III.J for more on Effort Confirmation Adjustments.

This change will affect product numbers beginning with J or H, as well as *some* that begin with G.

C. **Electronic Proposal Transmittal Form (ePTF)**

The ePTF budget page allows you to identify personnel considered to be “key” to the project. In addition, it includes fields for committed level of effort AND budgeted effort for that project. Take care to ensure that key personnel are properly identified along with the correct committed level of effort because the ePTF is utilized to track committed effort for our faculty.

*See section II.E more information about significant reduction in (committed) effort.*

D. **Employee transfer to another TJU department during an effort cycle**

When an employee transfers during an effort cycle, it is generally the case that the new department is responsible for certifying effort. In these cases, it is critical that the grants staff communicate so that both departments have a clear picture of that employee’s total effort. In the event that the transfer PAF has not been keyed by the time the reports are “loaded”, the report will be directed to the original department. That approver will need to contact the new department immediately to identify the new approver and/or certifier and follow up with a request to ORA for the change.

E. **Faculty members charged 100% to research grants**

If a faculty member is charged 100% to grant accounts, it means that they are doing NOTHING but funded research. If a faculty member is writing grant proposals, serving on committees, etc. it is not appropriate to claim 100% effort on grant accounts. If ORA receives a PAF for a faculty member who is 100% grant funded, they will require an explicit statement that that faculty member is doing NO work that is not related to funded research.

F. **Maximum grant effort for Chairs**

The University maintains that no Chair can commit more than 85% to research effort. At least 15% must be available for other activities, such as teaching, seeing patients and administrative tasks related to their leadership position.

G. **Minimum effort on a grant**

It is expected that all PIs and other key personnel will have a defined level of effort during the performance of a grant. Furthermore, NIH has noted that “zero percent” effort or “as needed” is not an acceptable level of involvement for Senior/Key Personnel.
H. New Employees
In the event that a new employee worked during an effort cycle but did not receive a paycheck due to delays related to the hiring process, you will need to request an off cycle effort report. If you forget to request the report, there will be no certified effort report to support the salary for that employee, creating an audit risk. See section III.F for additional information about manually loaded effort reports.

I. NIH Career Development “K” awards
K awards are designed to provide support and "protected time" (3, 4, or 5 years) for an intensive, supervised career development experience leading to research independence in the biomedical, behavioral, or clinical sciences. Mentored career awards typically require the candidate to devote a minimum of 75% of full-time professional effort to conducting health-related research. The remaining effort may be devoted to other research pursuits and activities consistent with the objectives of the award.

Additional information on NIH Career Development awards can be found at NIH’s “K Kiosk” at http://grants1.nih.gov/training/careerdevelopmentawards.htm.

Note that some non-federal sponsors have Career Development awards that operate in a similar manner.

See section VI.F for an example of how to certify effort for a “K” award.

J. NIH salary cap
All NIH grants are subject to a legislatively mandated provision which limits the salary that an individual may receive under an NIH grant, including subawards and cooperative agreements. The cap establishes a maximum annual rate of pay at which an individual can be compensated for full time effort over a 12 month period.


Both the departmental grants staff and ORA must review the salary charged at the PAF stage to ensure that salary charged to NIH grants does not exceed the appropriate cap based on the actual effort.

During each exempt effort cycle, the ORA effort coordinator asks Jeff-IT for a report of faculty members with Institutional Base Salary over the NIH cap with salary charged to federal awards and alerts the appropriate grants staff via e-mail. In these cases, effort must exceed the salary charged to account for the salary cap cost sharing. If the cap creates a variance greater than 4%, “Salary Cap” should be selected from the variance drop-down list.

In addition, ORA will review effort reports for these faculty members to ensure that the grant has not been overcharged. When the reviewer submits a report for an over-the-cap faculty member, it will be routed to ORA (instead of the certifier). After reviewing the report, ORA will “reject” the report to return it to the reviewer, along with comments regarding whether or not the cost shared portion appears to have been completed correctly. The reviewer will then re-submit the report to the certifier.
Note that if salary charged equals actual effort for NIH grants for an over-the-cap faculty member, ORA will require a cost transfer removing the excess salary to a non-grant source in order to account for the cap-related cost sharing.

See section VI.E for an example of how to certify effort when the NIH salary cap is involved.

K. One time payments (honorarium, bonus, other money)
There may be times when an employee receives a one-time payment such as a bonus, honorarium or “other money”. In these cases you need to determine if the payment was for an activity that had actual hours associated with it or not. Proceed with caution and certify the effort based on actual time worked during the effort cycle. If the payment creates a 5% or greater variance between salary and effort, select “different pay rate” from the effort variance drop-down box. Keep in mind that you may not have access to the account that funded the one-time payment, so if the effort report contains an account that does not appear in your labor distribution report, contact your ORA post-award representative.

L. Over commitment
Faculty effort should be reviewed at the proposal stage in order to avoid over commitment. It is possible that adjustments will be needed which may require sponsor prior approval.

M. PIAF
The Principal Investigator Approval Form (PIAF) was originally developed by a TJU department to maintain confidentiality while facilitating the signature process. The PIAF is not an official TJU form; it is not mandatory. However, the PIAF is an excellent tool to track % effort vs. % salary charged to a grant due to the NIH cap and calculating the implicit cost share. The form can be downloaded from the ORA website at http://w3.jefferson.edu/university/research_administration/authorized/ora_forms.cfm.

N. Sharing Passwords
It is NOT appropriate for certifiers to share their campus keys and passwords in order to allow someone other than the identified certifier to submit effort reports. Refer to TJU policy #102.27 “Electronic Communications and Information”.

O. Sick Time
Because salary related to sick time is a benefit of employment that is factored into the fringe benefit rate, you should certify effort as you would if the employee was present and working. The salary related to the sick time was earned/accredited while working on the grant and in the event of audit; the effort report provides the documentation to support the expense.

P. Systems Access
Jefferson’s effort certification system is run through PeopleSoft. You must have access to PeopleSoft in order to participate in the process. In order to obtain PeopleSoft access, you must submit a service request via the Pulse Portal. After logging into Pulse, the service request tab can be found on the left hand side of the page. Complete the request and a link will appear for you to download the PDF version of the form, which will require approvals. Obtain the necessary signatures and deliver the form to Jeff-IT.
Note that you cannot access the effort certification system when you are off-campus without a special RAP account.

Q. Hospital Regulations for TJUH
All TJUH employees working on sponsored projects are required to certify effort on a monthly schedule, regardless of their exempt/non-exempt status. Regulations regarding hospital effort reporting requirements can be found in HHS CFR title 45, part 74, appendix E (section IX, 7, c/d) which states in part “In order to qualify as current and reasonable, estimates must be made no later than one month (though not necessarily a calendar month) after the month in which the service was performed.”

R. Translating Effort to NIH Person Months
NIH utilizes "Person months" as the metric for expressing the effort investigators devote to a specific project. You can convert the percentage of effort to person months. Note that the vast majority of TJU investigators are paid on the 12 month calendar basis. To calculate person months, multiply the percentage of effort associated with the project times the number of months of appointment.
For example:

10% of a 12 month calendar appointment equals 1.2 (CY) person months (12 x .10 = 1.2)
The following table converts effort into CALENDAR YEAR person months.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1%</td>
<td>0.12</td>
<td>21%</td>
<td>2.52</td>
<td>41%</td>
<td>4.92</td>
<td>61%</td>
<td>7.32</td>
<td>81%</td>
<td>9.72</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2%</td>
<td>0.24</td>
<td>22%</td>
<td>2.64</td>
<td>42%</td>
<td>5.04</td>
<td>62%</td>
<td>7.44</td>
<td>82%</td>
<td>9.84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3%</td>
<td>0.36</td>
<td>23%</td>
<td>2.76</td>
<td>43%</td>
<td>5.16</td>
<td>63%</td>
<td>7.56</td>
<td>83%</td>
<td>9.96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4%</td>
<td>0.48</td>
<td>24%</td>
<td>2.88</td>
<td>44%</td>
<td>5.28</td>
<td>64%</td>
<td>7.68</td>
<td>84%</td>
<td>10.08</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5%</td>
<td>0.6</td>
<td>25%</td>
<td>3</td>
<td>45%</td>
<td>5.4</td>
<td>65%</td>
<td>7.8</td>
<td>85%</td>
<td>10.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6%</td>
<td>0.72</td>
<td>26%</td>
<td>3.12</td>
<td>46%</td>
<td>5.52</td>
<td>66%</td>
<td>7.92</td>
<td>86%</td>
<td>10.32</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7%</td>
<td>0.84</td>
<td>27%</td>
<td>3.24</td>
<td>47%</td>
<td>5.64</td>
<td>67%</td>
<td>8.04</td>
<td>87%</td>
<td>10.44</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8%</td>
<td>0.96</td>
<td>28%</td>
<td>3.36</td>
<td>48%</td>
<td>5.76</td>
<td>68%</td>
<td>8.16</td>
<td>88%</td>
<td>10.56</td>
<td></td>
<td></td>
</tr>
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<td>9%</td>
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When submitting a proposal to NIH, you should refer to the person month information BUT use the effort percentage when entering budget information into the ePTF.

Additional information on the use of Person Months can be found on the NIH website at http://grants.nih.gov/grants/policy/person_months_faqs.htm.

S. Using Whole Numbers (no decimals)
Effort is expressed as a whole number; the effort system does not permit decimal points. Generally speaking, it is not appropriate to use decimal points when discussing effort. For example, 20% effort is easily explained, but how can you defend 20.37% effort? The use of decimal points may be an indication that you are backing into a budget figure instead of estimating effort.

Since salary being charged to a grant should be commensurate with the actual effort, PAF’s should similarly reflect whole numbers in the source distribution percentages. An obvious exception would be to accommodate the NIH salary cap. If a PAF does not reflect a whole number, your ORA post-award representative will contact you for the rationale for not using a whole number and may request a correction.

T. Vacation and Vacation Payouts
Because salary related to vacation (or a vacation payout) is a benefit of employment that is factored into the fringe benefit rate, you should certify effort as you would if the employee was present and working. The salary related to the vacation time was earned/accrued while working on the grant and in the event of an audit; the effort report provides the documentation to support the expense.

U. Work-Study Students
Federal Work-Study (FWS) is a federally funded program providing students with financial need an opportunity for part-time employment. The federal government pays 70% of money earned and the employer contributes the remaining 30%. There may be occasions where the 30% is charged to a grant account. As with all grant-funded salaries, the student must be performing non-administrative activities necessary to the project.

Although the FWS account is also an "080" account, there is NO effort related to the financial aid account; it is merely a funding source. For example, if a work-study student is working on a research project, their effort should be approved/certified as follows:

Step 1  The effort for the research project should be certified at 100%. Note that salary will have been charged at 30%.
Step 2  The effort for the FWS account should be certified at zero. Note that salary will have been charged at 70%.
Step 3  When prompted to select a variance type from the variance drop down box, select "Combined Activity".
V. Working with other Departments
Exercise caution when collaborating with other departments—and be considerate. If you have an employee working on a grant housed in another department, remember that you will not be able to view that employee’s entire labor distribution report. Due to systems access issues, neither department will be able to see 100% of the labor activity, only the piece charged to your own department accounts. In order to request a full view of a labor distribution report, the “home” department should contact their ORA post-award contact. It is critical that departments communicate about levels of effort, grant begin/end dates and process the necessary salary transactions in a timely fashion.
CONFIRMING COMMITTED EFFORT FOR KEY PERSONNEL

What is the difference between Actual Effort and Committed Effort?

- **Actual Effort** – The actual amount of time spent on a particular project, expressed as a percentage.
- **Committed Effort** – The amount of effort promised to a sponsor during the proposal stage, based on a reasonable estimate of time required to complete the project. The effort commitment approved during the original proposal/award stage is considered the threshold against which a potential change is measured, unless the sponsor is otherwise notified and approves the changes in writing to Jefferson. Committed effort will not necessarily match actual effort or budgeted effort/salary.

What is a Significant Reduction in Effort (aka “SRE”)?

Federal sponsors and some non-federal sponsors require that grantees obtain prior approval if the PI or other senior/key personnel specifically named on the Notice of Award will reduce effort devoted to the project by 25% or more from the level that was approved at the time of the initial competing year award (which is the “committed” effort). For example, if PI effort was committed at 40% in the original proposal, prior approval must be requested if their effort drops to 30% or below.

Note that once approval has been given for a significant change in the level of effort, that figure becomes the new committed level of effort and all subsequent reductions are measured against the adjusted level.

Prior approval requests must be submitted to the sponsor in writing no later than 30 days before the proposed change and must be countersigned by the Director of ORA (or authorized designee). Selecting YES in the Research Performance Progress Report (RPPR) constitutes a prior approval request to the agency and the issuance of a subsequent year of funding constitutes agency approval of the request. Note that the RPPR option requires appropriate timing.

Key Personnel (individuals who contribute to the scientific development or execution of a project in a substantive, measurable way) are identified by the PI during the proposal stage. In the event that a “key” participant not specifically named on the Notice of Award reduces his/her effort significantly, prior approval is not required but the effort reduction should be addressed in the RPPR.

Tracking committed effort during the life of the award

Opportunities to confirm committed effort occur several times during the grant cycle, specifically:

1. Proposal
2. Just-In-Time process

Updated Sept. 2015
3. Award
4. Account Establishment
5. Online Salary Distribution Request (OSD)
6. Continuation/Progress Report
7. Effort Reporting

Stage 1.
Proposal

Effort information should be entered into the ePTF budget tab by the RACE Grants Administrator (GA). Note that the ePTF has separate columns for budgeted effort and committed effort. The information in these columns should generally match during the proposal stage. Key personnel should be identified by checking the “key personnel” box.

At this stage, effort information in the ePTF should match the information in the actual proposal submitted to the sponsor.

Stage 2.
Just-In-Time (JIT)

At this stage, TJU provides additional information to the NIH. We are required to notify them of any substantive changes to the original proposal, including committed effort.

Any reductions in committed effort for the PI or other key personnel will be documented on the JIT paperwork filed in JeffShare.

Stage 3.
Award

If the awarded grant reflects a significant reduction in funding from the proposed budget, the PI and the RACE GA should evaluate the reduction to see if the reduced funding will have an impact on effort commitments for the PI and/or other key personnel, as well as the proposed scope of work. The PI may need to consider a reduction in effort to accommodate the reduction in funds. If the proposed reduction is 25% or greater for key personnel named on the NoA, prior approval is required.

Stage 4.
Account Establishment

Once pre-award has completed their review of the NoA, they will forward the file to post-award for account establishment.

Referring to the original proposal and JIT information, post-award staff should ensure that all key personnel are identified with the correct level of committed effort in the ePTF record. In addition, ORA’s hard copy grant file “alert sheet” should reflect all key personnel and their committed (not budgeted) effort.

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Again, note that the ePTF has separate columns for budgeted effort and committed effort; they will not necessarily match.

In cases where a SRE is identified by ORA, post-award staff shall contact RACE to discuss whether the effort will be increased to a non-significant level, or if we need to go back to the sponsor to request prior approval.

**Stage 5. OSD**

Upon initiation of the initial OSD for each key personnel, the RACE GA should verify the employees committed level of effort to ensure that appropriate effort is being charged to the grant.

- If the OSD indicates a significant reduction in effort for key personnel listed on the NoA the RACE GA shall prepare a letter (to be countersigned by the Director of ORA or authorized designee) requesting prior approval of the significant reduction of effort.

- If the OSD indicates a significant reduction in effort for key personnel who are not listed on the NoA, no approval is necessary.

- All approved reductions in committed effort for any key personnel should be documented and future ePTF budget pages should be updated to reflect the new, approved effort.

Subsequent OSD’s will only be a concern if the effort drops. In those cases, check the approved, committed level of effort. Again, in cases where a SRE is identified, we will need to go back to the sponsor to request prior approval.

**Stage 6. Continuation**

When the RPPR is being submitted, the RACE GA should record the correct committed effort on the ePTF budget tab (confirming with effort information from the initial year) and compare that information to Section D of the RPPR:

- Section D.1 “Participants” addresses effort for the past year
- Section D.2 “Personnel Updates” addresses effort for the coming year

**Stage 7. Effort Reporting**

The current effort reporting process does not confirm that an effort commitment has been met, but RACE staff should consider committed effort during the administrative review stage. If an unapproved SRE is identified during this process, ORA post-award staff should be notified. In some cases, the effort

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commitment may be met over a full budget year -- not just for that 6 month effort reporting cycle. Address those cases with the Post-award Associate Director.

In cases where salary is being cost shared and there is no other grant funding source, an effort report will not be automatically loaded. (Effort reports are generated based on salary charged to the grant account.) RACE staff should contact the ORA Effort Coordinator to have an effort report manually loaded so that cost shared effort can be properly documented.
EFFORT CONFIRMATION (EC) ADJUSTMENTS

Effort reports are designed to confirm that salary charges are aligned with effort. When a certified effort report indicates that salary distribution for a given period is not correct, an adjustment is required to correct the salary. In June of 2012 ORA and SPAO initiated a process to enter these adjustments into the Labor Distribution System (LDS) without requiring a transaction from RACE/JCRI. Monthly adjustments for non-exempt employees will be processed utilizing an effort variance report generated from the effort system.

These adjustments are not to be considered cost transfers, rather “effort confirmation adjustments” designed to finalize provisional charges. Therefore, the explanation and signature requirements for cost transfers do not apply. The certified effort report is sufficient documentation for the transaction.

The EC adjustment process ensures that salary adjustments are entered directly into the LDS within one month after certification.

Effort variances of 5% or more are documented on non-exempt effort reports during the effort certification process. Selecting the variance type “Transaction in Process” will notify ORA that an EC adjustment may be needed. No other adjustment types will result in an EC adjustment.

Standard procedure for processing Effort Confirmation (EC) Adjustments

- The effort system allows ORA to create a report containing all effort certifications where transaction in process was selected as a variance type. That report becomes a list of transactions needed to match effort.
- As ORA post-award staff receive OSD’s and cost transfers, they review date information to flag adjustments that cross into a previously certified effort cycle. In these cases, the OSD or cost transfer will be processed and the employees name will be removed from the effort variance list.
- At month end ORA will develop the EC adjustment report from the PeopleSoft effort system. The report contains all remaining transaction in process variances.
- ORA will check to ensure that adjustment has not already been processed and is otherwise allowable. ORA will proceed with an EC adjustment if the completed transaction has not been received in ORA by the time the monthly report is generated. (Do not try to beat the deadline, just use the first date of the next effort cycle on the prospective non-exempt OSD and let the EC adjustment happen.)
- ORA will notify RACE/JCRI of the pending EC adjustment.
- ORA will send the EC adjustment report to SPAO. SPAO keys retroactive salary adjustments at month end (the deadline is the last day of the last pay of the month, always a Friday). ORA will confirm that the transaction matches the certified effort.

Updated Sept. 2015
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**Due Date is a Wednesday because of Holiday**

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ORA POST-AWARD SIGNING AUTHORITY

ORA review and approval is required for the following transactions whenever any grant account is affected (business units 080 through 086).

- Position Authorization Requests (PAR’s)
- Salaried Faculty Recruitment Authorization Requests (SFRAR’s)
- Online Salary Distribution (OSD) requests
- Personnel Action Forms (PAF’s) with the exception of tax and address changes
- Off-cycle payroll check requests
- Jeff Temp requests
- Cost Transfers
- Cash Transfers
- College of Graduate Studies requests to charge stipend, health insurance and/or tuition
- Construction Project Summary Sheets
- Interdepartmental Transactions (IDT’s) exceeding $5,000. In addition, ORA must approve ALL TJUH/JUP payments, regardless of the dollar amount.
- All employee reimbursement requests, including travel and petty cash, regardless of the dollar amount.
- ASCENT requests exceeding $5,000. In addition, ORA must approve ALL subcontracts, capital requests and professional service (consulting) agreements, regardless of the dollar amount.
- Request for Payment (RFP) exceeding $5,000. In addition, ORA must approve ALL subcontracts, capital payments, honorariums and consulting payments, regardless of the dollar amount.

Approval levels:
Director of ORA.........................Up to $100,000
Associate Director of ORA.........Up to $100,000
Senior Research Administrators.......Up to $25,000
Research Administrators.............Up to $10,000

Updated Sept. 2015
**SALARY FORMS AND TRANSACTIONS**

**Forms Used to Hire New Employees**
- The Position Authorization Request (PAR) is used to create a new position or replace a vacated position. Questions related to the proper use of the PAR should be directed to the Human Resources Service Center (HRSC).

- The Salaried Faculty Recruitment Authorization Request (SFRAR) is used to hire new faculty members in the University. Questions related to the proper use of the SFRAR should be directed to the Office of Decision Support.

- JeffTemp Requests are used to hire temporary employees for short term assignments. The requests may be paper or electronically routed. Questions related to the proper use of the JeffTemp request should be directed to the JeffTemps office.

Approval is required from the originating department, the PI, RACE and ORA when any portion of the funding is provided by a sponsored project. In addition, Academic Finance approval is required when funding has a non-grant component.

**On-Line Salary Distribution (OSD)**
All requests for University salary distribution changes must be processed electronically in PeopleSoft. Requests are typically initiated by RACE/JCRI and routed to departmental approvers. The transaction will not be considered to be received by ORA until all other approvals are in place (with the exception of Academic Finance, who may approve before or after ORA).

ORA post-award must review and approve every salary transaction that affects a sponsored project (08X account).

Retroactive salary adjustments are considered to be cost transfers and all cost transfer requirements apply. Regulations require an explanation for after-the-fact adjustments so the *Explanation* section must be used to indicate the reason for grant-related salary adjustments. In most cases, the words *effort shift* will provide an adequate explanation, as it encompasses adding, changing and/or removing a grant source. There may be other reasons for the adjustment, such as to accommodate a new salary cap or cost sharing. Salary distribution requests are auditable transactions, so use only appropriate comments. Requests containing inappropriate or inaccurate comments will be denied and must be re-initiated.

For an OSD to be considered *on time* the effective date of the transaction must be within 90 days from the last non-ORA approval date. For example, a 7/1 effective date would need to clear the departmental/RACE/JCRI approval process by 9/29. Transactions exceeding the 90 day threshold must have a Salary Distribution Certification page (see below) attached to document the extenuating reason for the delay. The ORA website includes a 90-day timer.

Principal Investigators (PIs) are not required to approve the OSD electronically; the OSD is not routed to them. However, RACE/JCRI is required to obtain and retain documentation that the PI has been informed of the adjustment.

Updated Sept. 2015
Personnel Action Form (PAF)
Paper PAFs continue to be utilized:

- For **Hospital** personnel salary adjustments and source distribution requests. These distribution requests continue to be processed via the paper PAF. A completed PAF Certification page (see below) must be attached.
- For **University** salary (not distribution) adjustments, such as status changes, promotions and increases. When an increase for over the cap faculty is processed, an OSD will need to be processed to adjust distribution as a result of the PAF adjustment. Faculty increases require the approval of the Office of Decision Support. No certification page is required since there is no source distribution change.

Certification page attachments
The certification pages will provide cost transfer documentation.

- **For paper PAFs**
  A completed PAF certification (p-cert) page must be attached to all paper PAFs which could result in a retroactive salary adjustment. (This typically applies to Hospital employees.) The form will document the reason for the adjustment, as well as any extenuating circumstances for delayed transactions.

- **For OSDs**
  Because the OSD contains an explanation for the transfer, no certification form is necessary if the transfer is processed within 90 days of the effective date. In cases where an OSD exceeds the 90 day threshold, a completed Salary Distribution Certification page should be uploaded to the OSD in order to document the extenuating reason for the delayed transaction.

  Both forms are located in the *Forms* section of the ORA Manual.

Principal Investigator Approval Form (PIAF)
The PIAF is an optional form; it is sometimes utilized by RACE/JCRI to obtain and document PI approval for salary transactions. An alternate use of this form is as a tool to clarify percentage of effort versus percentage of salary charged to a sponsored project due to a sponsor-imposed cap or other cost sharing.

ORA *strongly recommends* that a PIAF be uploaded when an OSD is processed for personnel earning in excess of a sponsor-imposed cap.

The form is located in the *Forms* section of the ORA Manual.

Grant Auto Off (GAO) salary reallocations
When a sponsored project has ended and there is no existing authorization to continue charging salaries to the account, ORA will process an *auto off* transaction to remove salary from the grant. This transaction will remove the salary from the grant to a departmental *other research* default account in order to allow the grant to be properly reconciled, reported and closed on time. The department may then shift the salary from the default account as needed.

Auto Off transactions:
- Reduce administrative burden in the departments and RACE/JCRI; *NO action is needed by the department or RACE/JCRI to remove salary from terminating grants.*

Updated Sept. 2015
• Eliminate the need for a retroactive salary distribution change to be keyed;
• Facilitate the grant reconciliation and closeout process.

It is critical that you notify your ORA post-award representative as soon as possible if an extension or renewal is in process and you wish to leave salary on the account past the original termination date. Salary will be removed if the proper authorization is not in place, or if ORA has not been notified.

ORA coordinates with Information Services and Technology (IS&T) and Human Resources (HR) to remove the salary from expired accounts, without an OSD request or departmental approval. The reallocation is processed directly into the PeopleSoft HR system, affecting prospective distribution. These adjustments are not cost transfers because they are not retroactive. No supporting documentation or departmental approval is necessary because salary is being removed after the grant end date and in the absence of advance spending authorization.

GAO transactions are completed on the Thursday before the last pay end date of each pay period.

**Earned Time Off (ETO) Payouts**
When an employee terminates, retires or changes status (to zero hours for example) they are generally entitled to a payout of unused ETO. Terminations are processed through the Manager Self Service module in PeopleSoft which cannot routed for approval. Therefore, in order to allow for approval for the payout to be charged to a grant account, HR will generate a report and forward to it to RACE/or. The report will be forwarded from HR on a Tuesday and must be returned to HR with approvals or changes no later than the following Tuesday.

**Cost Transfers**
Refer to the Cost Transfer section of the ORA Manual.

**Effort Confirmation (EC) Adjustments**
Refer to the EC adjustment information in the Effort section of the ORA Manual.

Updated Sept. 2015
SALARY CAP LIMITATIONS

Congress has legislatively mandated a provision limiting the direct salary that an individual may receive under grants from certain federal agencies, including:

- The National Institutes of Health (NIH)
- The Substance Abuse and Mental Health Services Administration (SAMHSA)
- The Agency for Healthcare Research and Quality (AHRQ)
- The Centers for Disease Control (CDC)
- The Health Resources and Services Administration (HRSA)

This salary cap (also known as the NIH salary cap) establishes an annual rate of pay which will be awarded and can be charged to grants funded by these federal agencies.

Since December 23, 2011, the salary cap has been linked to the Executive Level II salaries of the federal executive pay scales and is adjusted whenever federal salaries are increased, typically in January of each year. Prior to 12/23/11, the cap was linked to Executive Level I salaries; the transition from Executive Level I to Executive Level II was implemented with awards (competing and non-competing) having an “Issue Date” on or after 12/23/11.

The Executive Level II salary is currently set at $185,100, effective January 10, 2016.

Refer to NIH Guide notice number NOT-OD-15-049 Notice on Salary Limitation on Grants, Cooperative Agreements, and Contracts for additional information, FAQ’s and a link to historical salary cap information.

The salary cap applies to an individual’s Institutional Base Salary (IBS) which is the annual compensation that the University pays for an individual’s appointment, whether that time is spent on research, teaching, patient care, or other activities. The cap does not limit the amount of salary that the University can pay an individual; it simply limits the amount that may be charged to a grant.

Example of the Salary Cap Impact
Dr. Jefferson has an IBS of $250,000. Using the 2016 salary cap of $185,100, a 10% effort commitment would result in the following:

- $25,000 ($250,000 x 10%) is the actual cost of the effort per year
- $18,510 ($185,100 x 10%) is the amount we are able to charge to the grant per year
- $6,490 ($25,000 - $18,510) is the amount to be cost shared by the University due to the cap per year
- 7.40% ($18,510 ÷ $250,000) is the percentage of salary charged to the grant for 10% effort.

The Forms section of the ORA Manual contains a salary cap calculator to assist in calculations related to the salary cap.
Example of the Salary Cap Impact for Part Time Employees

Because the salary cap limits the rate of pay, it must also be applied when a part-time employee is compensated at a rate exceeding the cap. In these cases, the cap should be prorated. For example, Dr. Thomas has reduced his hours and works “half time”; his current IBS is $150,000. A 10% commitment of his time would result in the following:

- $15,000 ($150,000 x 10%) is the actual cost of the effort per year
- $9,255 ($185,100 x 50% appointment x 10%) is the amount we are able to charge to the grant per year
- $5,745 ($15,000 – $9,255) is the amount to be cost shared by the University due to the cap per year
- 6.17% ($9,255 ÷ $150,000) is the percentage of salary charged to the grant for 10% effort

Example of the Salary Cap Impact for Part Time Employees (Based on HOURS)

The salary cap rate can also be calculated by the hour. For example, Dr. Smith works 20 hours per pay period and her IBS is $100,000. A 40% commitment of her time would result in the following:

- $40,000 ($100,000 x 40%) is the actual cost of the effort per year
- $21,153.60 ($101.70 x 20 hours x 26 pays x 40%) is the amount we are able to charge to the grant per year. Note that $101.70 is the $185,100 cap’s hourly rate ($185,100 ÷ 26 pays ÷ 70 hours).
- $18,846.40 ($40,000 - $21,153.60) is the amount to be cost shared by the University due to the cap per year
- 18.85% ($18,846.40 ÷ 100,000) is the percentage of salary charged to the grant for 40% effort

Other Sponsors

The state-funded Commonwealth Universal Research Enhancement (CURE) “tobacco funds” are subject to the salary cap; the amount of the cap is determined by the year of the award.

In addition, some non-federal sponsors such as the Patient Centered Outcomes Research Institute (PCORI) and the Susan G. Komen Foundation have adopted the salary cap or created a unique salary cap for their organizations.

Subawards

The salary cap DOES apply to subawards when funded by any of the applicable federal sponsors.

Consultants

The salary cap does NOT apply to payments made to consultants, but the cap is used as a test for reasonableness. Refer to the Professional Service Agreements section of the ORA Manual for additional information.

Managing the cap at various stages

Proposal

- NIH modular applications should be based on a reasonable estimate of allowable costs, so the salary cap must be used (instead of IBS) when estimating the number of modules.

Updated January 2016
• NIH applications that require a detailed budget (non-modular) will utilize the current salary cap for faculty members earning over the cap (OTC).
• When working in the ePTF budget page, salary for OTC faculty will appear as both the annual salary and the actual salary, regardless of the sponsor. If the proposal is not subject to the cap, use the actual salary box to override the pre-populated salary and enter the correct salary.
• Cost sharing related to the salary cap should be identified as “implicit” on the ePTF budget page and will not be routed to Academic Finance for cost sharing approval.

Award
• In cases where a funding reduction requires a budget update, the cap must be considered along with committed effort within the ePTF budget tab.

Account Establishment
• As grant accounts are established, RACE will initiate the initial Online Salary Distribution (OSD) to charge appropriate salary to the account, incorporating any applicable salary cap. In cases where the cap applies, ORA strongly recommends the use of the Principal Investigator Approval Form (PIAF) to clarify the percentage of effort versus the percent of salary being charged. The PIAF form can be found in the Forms section of the ORA Manual.
• ORA is responsible for reviewing and approving the OSD, ensuring that the applicable salary cap has been utilized.

Post-award
• During the course of the project, additional OSDs may be required for effort shifts and those transactions should be processed in compliance with the salary cap.
• Be aware that salary increases for promotions or merit increases will result in overcharging grants with salary cap limits. For OTC employees, any across-the-board increase will require an immediate OSD adjustment to correct the distribution. In addition, research incentive bonus payments and other one-time payments have the potential to be coded incorrectly, resulting in being moved onto a grant with salary cap restrictions, thus requiring an adjustment. Correcting adjustments should be processed promptly.
• The federal salary cap is typically increased in January of each year. It is the University’s expectation that OSDs will be processed at that time to increase the percentage of salary being applied to grants affected by the cap to the allowable limit.
• The bi-annual exempt effort cycle provides an opportunity for an additional review to ensure that the cap is being applied and documented properly. The effort system will route effort reports for OTC employees from RACE to ORA post-award. Once reviewed for appropriateness, ORA will route the report back to the RACE approver to submit the report to the certifier and complete the effort certification process.
• During the effort certification process, the system will require an explanation when the variance between salary and effort is 5% or more. “Salary Cap” should be selected when effort exceeds salary due to a sponsor-imposed salary cap. Do not select “salary cap” to reflect voluntary or mandatory cost sharing.

Updated January 2016
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I. Introduction

A cost transfer is a transaction that moves expenses from one account to another for the purpose of correcting an error or making an adjustment.

It is important to recognize that cost transfers are an institutional compliance issue and have been the focus of federal audits. Cost transfers must meet the standards of being allowable, as defined by the Uniform Guidance. Frequent, tardy or unexplained cost transfers raise serious questions about our stewardship of funds, as well as our processes and internal controls.

For more information, see the TJU policy #110.23 “Costing Guidelines for Sponsored Projects”. TJU/TJUH policies can also be accessed through the Pulse portal. For additional information on how to complete a cost transfer, contact your ORA post-award representative.

II. When to use the Jefferson Cost Transfer Request Form

The Jefferson Cost Transfer Request form must be completed if:

- A non-salary expense is being moved to or from a grant account
- A salary expense is being moved to or from a grant account for a fixed period of time

Note that a PeopleSoft salary distribution request should be used to change an employee’s salary distribution going forward.
If the effective date required on the salary distribution request would have the unintended effect of shifting salary expenses that should not be moved (timesheet overrides or previous adjustments, for example), the transaction should be processed in two steps:

1. Complete the salary distribution change request with an effective date which will not override the current account distribution
   (ORA recommends using the first day of a pay period as the effective date.)
2. Complete the Jefferson Cost Transfer Request form for the affected period prior to the salary distribution change request effective date

For example, if Tom Jefferson was paid via a Kronos override in Pay Period (PP) 3 and you need to add a salary source retroactively to PP 2, process the salary distribution change with an effective date coinciding with PP 4 and correct Pays 2 and 3 via cost transfer so that the override does not get moved.

III. Completing the Form

Section A Transaction Detail

1. Insert the “Date initiated” and “From account” (credit account) and the “To account” (debit account) information. Account information should include the four digit natural account for non-salary transfers. Note that any transaction where the credit and debit accounts are both grants will require the strongest possible justification.

2. For transfers from a grant to a non-grant source, answer the question “Are the expenses research related” by checking YES or NO. This information is required to track cost sharing for research grants only. It is not necessary to answer this question for service or training grants.

3. If the transaction is for salary costs, include:
   • Employee name and exempt (E) or non-exempt (N) designation
   • Employee number
   • Time frame of transfer in dates, not pay periods (see section IV.T for more information)
   • Salary amount and fringe amount

   Attach a Labor Distribution or a Journal Entry query (see section IV.J for more information) if the labor does not reflect the expense to be transferred.

4. If the transaction is for non-salary costs, include:
   • Vendor name or journal line description
   • Journal ID
   • Date
   • Amount

   Attach a General Ledger Query. If you are transferring multiple items, you may choose to write “see attached” with a subtotal of each natural account and highlight the items to be moved on the query.
Section B  Explanation and Justification

Transfers that do not include sufficient explanations will be returned to the department. Explanations stating merely “to correct error” or “to transfer to correct account” are considered insufficient, according to federal guidelines. Answering the following questions will provide an appropriate explanation.

1. **Question 1.** Explain the circumstances that prevented this expense from being charged to the correct account in the first place. Are you correcting an error? How and why did the error occur? If you are not correcting an error, explain why the expense is being moved.

2. **Question 2.** Demonstrate that the expense is appropriate to the receiving account. Any supporting documentation should be attached. For example, if your explanation is that a salary distribution request had the unintended result of moving an “other money” payment, attach a copy of the request that resulted in the error and documentation (such as a copy of the timesheet) proving where the “other money” payment should have been charged.

3. **Question 3.** Complete this section only if the transaction is correcting an error. The explanation should address what steps have been taken to eliminate the need for this type of transfer in the future. If you are correcting an error that was not your own (a keying error, for example) you might simply write “I’ve contacted the supervisor”. If the transaction is not correcting an error you may answer “N/A” to indicate that this question does not apply to your transfer.

4. Examples of routine cost transfer explanations which may be used in Section B of the form can be found in the *Forms* section of the ORA Manual.

Section C  Authorization for Late Transfers

1. **Approval for any cost transfer beyond the 90 day threshold will be granted only in extenuating circumstances and will require the additional signature of the PI, the Director of RACE/JCRI and an authorized representative of ORA on page 2 of the form.**

2. To be considered *on time*:

   (a) Cost transfers **correcting an error** must be submitted to ORA within 90 days from the date that the financial statement reflecting the original transaction becomes available. For example, an invoice that is posted for March books is available for review on April 15th; therefore, the completed transaction must be received in ORA *no later than* July 15th.

   (b) Cost transfers for **salary adjustments** must be received in ORA within 90 days of the effective date of the adjustment.

   (c) **Final cost transfers** (such as to remove a deficit) must be received in ORA within 90 days of the termination date. Note that the expenses being removed must still fall within 90 days of being reflected on the financial reports.

See section IV.G “Final Cost Transfers for Reportable Grants” for additional information.
3. Acceptable extenuating circumstances that do not require a completed Page 2 are listed in a checkbox on the form and include:

(a) **Late account establishment** due to late receipt of the Notice of Award (NoA) or a delay in executing a subaward agreement. Attach a copy of the establishment letter. Page 2 of the transfer form must be completed if the transfer is not received in ORA within 30 calendar days of the establishment letter. This explanation is not valid in cases where an advance account is in place or if the reason for the late establishment is due to inaction on the part of the department or RACE/JCRI.

(b) **Effort certification process indicated that an adjustment was needed.** Note that the adjustment must be completed within 30 calendar days of the effort deadline. This explanation is valid only for a credit adjustment to a funding source already being charged. See section IV.E for additional information.

(c) **A delayed retroactive salary increase (or shift in TJU/JUP bases) created the need for an adjustment.** Attach supporting documentation such as the letter that indicates the amount and effective date of increase. See section IV.D for more information.

(d) **Natural account reclassification.** Late transfers between natural accounts will be approved only if the transaction will have an impact on the F&A calculation or when the adjustment is necessary to file an accurate financial report.

4. All other explanations for extenuating circumstances require the following:

(a) Page 2 of the cost transfer form must be completed and must include a complete and detailed explanation of the circumstances that prevented the transaction from being processed on time. Page 2 should only address lateness; it should not be a reiteration of the transfer.

(b) Attach supporting documentation as appropriate, such as e-mail correspondence.

(c) The signatures of the PI and Director of RACE/JCRI.

5. If it is determined that the extenuating circumstances are not compelling enough to allow a transfer to a grant, the transfer will be marked “not approved” and will be considered as cost sharing towards that grant account. It is possible that ORA will need to amend the transfer to allow for only a portion of the transfer to be processed. In that case, ORA will initial each change and notify RACE/JCRI.

6. Late cost transfers removing inappropriate expenses from a grant account must always be processed as soon as the error is discovered, regardless of when it is discovered. Page 2 of the cost transfer form must still be completed, unless the cost transfer is being initiated by ORA.

7. As a recipient of federal funds, Jefferson is required to ensure adequate oversight of grant accounts; therefore the lack of staffing is not an acceptable extenuating circumstance. Other unacceptable explanations include “I didn’t see it” or “The PI didn’t tell me.”

**Section D  Signatures**

1. The Principal Investigator must sign and date the cost transfer form to indicate approval of the transaction. If the transfer involves more than one PI, each PI must sign and date the form.

2. The RACE/JCRI representative initiating the transaction must sign and date the form. Their typed name and phone extension should be included, in case additional information is required.
3. Departmental approval is necessary when debiting a non-grant account. (It is recommended that appropriate departmental staff be informed via email when a credit to a non-grant account is being processed.)

4. Late transactions require the signature of the PI and Director of RACE/JCRI on Page 2 of the form.

5. After the necessary signatures are obtained, the form should be forwarded to ORA on the second floor of the Sheridan Building.

6. Approval from Finance (JMC and TJUH) is required only if the transaction exceeds $5,000 and debits a non-grant account (operating, special purpose, endowment, gift, etc.). The form should be submitted to ORA first and ORA will forward the form to Finance after review and approval if necessary.

7. Once the form has been approved in ORA, it will not be returned to RACE/JCRI; it will be forwarded to either Finance or Sponsored Programs Accounting Office via courier. In cases of imminent month-end deadlines, ORA will make every attempt to have the transfer delivered in time for the deadline. If it is imperative that the transaction be processed for the current deadline, notify your ORA post-award representative. Note that impending deadlines will not influence ORA’s review and approval.

8. A hard copy form with original RACE/JCRI signatures is required. However, ORA allows faxed or scanned versions of the CT for PI and departmental signatures; digital signatures are not allowable.

IV. General Information

A. Cash Transfers
A cash transfer is not a cost transfer and may not be used to move expenses. A separate form is available to transfer cash from one account to another. Cash transfers are permitted only in cases where it can be proved that the initial cash deposit was incorrect, usually in cases of clinical trial payments or foundation awards. Supporting documentation is required, such as attaching a copy of the check stub to show that the protocol number matches the grant project. The form is located on the Controller’s Office website at: http://www.jefferson.edu/university/finance/forms_center.html.

B. Deadlines
The Controller’s Office deadlines for processing cost transfers into the labor system are:
• Salary cost transfers – the last payroll run each month, which is the last day of the last pay in each month. For example, the last pay period in August, 2015 was PP 17/15. The last day of PP 17/15 was 8/21/15, which was the deadline.
• Non-salary cost transfers—the last day of the month.

In addition:
• PeopleSoft salary distribution change requests must be completed by the last day of each pay (always a Friday) for the prospective change to be included in that pay period. See section S. for more information on Salary Distribution Changes.

Note that these are deadlines for system entry only; transactions that require ORA or other approvals must be submitted prior to these deadlines.
C. **Deficits over $5,000**
Deficit write-offs exceeding $5,000 will require a corrective action. Question #3 of the cost transfer form must be completed.

D. **Delayed Retroactive Salary Increases**
There may be rare cases where a delayed retroactive salary increase will create the need for a transfer between funding sources, either via a salary distribution request (a Personnel Action Form for Hospital employees) or a subsequent cost transfer.

There are generally two reasons for a delayed increase:

1. Circumstances out of the department’s control. (Delayed approval of the increase from TJU/TJUH Administration, HR approval or the faculty promotion process, for example). Transfers resulting from these delays are allowable and page 2 of the cost transfer form is not required as long as the department can provide supporting documentation.

2. Administrative oversight prevented a timely increase in accordance with institutional policy. The allowability of these transactions onto a grant account, as well as any resulting cost transfers, will be determined on a case-by-case basis. Please contact your ORA post-award representative.

Be aware that late increases have the potential to override previous transactions.

E. **Effort Reports and Effort Confirmation (EC) Adjustments**
It is important to consult effort reports when processing a cost transfer for salary that crosses into a previously certified effort reporting period. Cost transfers that do not match certified effort reports will not be approved.

Effort reports that are submitted with a significant (i.e. 5% or more) variance between salary charged and certified effort must have a variance type selected from the drop down box on the electronic form. In cases where there is an adjustment needed to reconcile the salary to match effort, the appropriate variance explanation would be “transaction in progress”. Because it is critical that the transactions are completed without delay, ORA and SPAO initiated a process in June 2012 to key these adjustments without requiring a transaction from the department or RACE/JCRI. Monthly adjustments for non-exempt employees are processed using the effort variance report. Refer to the *EC adjustment* document in the *Effort* section of the ORA Manual for additional information.

These adjustments are not to be considered cost transfers, rather “effort confirmation adjustments”. The explanation and signature requirements for cost transfers do not apply. The certified effort report is sufficient documentation for the transaction. (See the COGR Policies and Practices—Compensation, Effort Commitments and Certification” document dated March, 2007.)

If the effort certification process (for exempt staff) indicated a need for an adjustment that will result in a late transaction, you may only reduce or remove salary from a grant account for the late period. You may not increase salary charged to a grant in the late period; it will be reflected as cost sharing. You may, however, use the “Effort certification process indicated that an adjustment is needed” explanation on the cost transfer form, which does not require Page 2 of the transfer form if the transfer is submitted within 30 calendar days of the effort deadline.
F. **Failure of another Person to Act**
RACE/JCRI relies on colleagues in different departments or teams to provide grant-related information or approvals. If a delay in receiving information or approval will result in a late transaction that may be denied, ORA recommends that you escalate the issue by contacting the responsible departmental administrator or team lead and documenting that contact.

G. **Final Cost Transfers for Reportable Grants**
TJU policy #110.23 (*Costing Guidelines for Sponsored Projects*) states “In order to allow for the timely close-out of sponsored projects requiring financial reporting, final cost transfers should be processed at least three weeks prior to the financial reporting due date”.

Therefore, in cases where a financial report or final invoice is due, final cost transfers must be received in ORA no later than 21 calendar days prior to the reporting deadline. In the absence of extenuating circumstances, ORA will not approve a cost transfer to *debit* a grant account if the transaction is not received in ORA prior to the 21-day threshold.

In cases where the transfer is not received within 21 calendar days of the reporting deadline page 2 of the cost transfer form is not required, unless the transaction is *late* as defined by section C.2.

Cost transfers to remove invoices that have posted after the grant has been financially reported or to correct keying errors must be completed promptly. Refer to the color-coded closeout checklist for grants for assistance.

H. **Follow Up**
It is important for the department to verify that the cost transfer was completed correctly using the Labor Distribution and/or a Journal Entry query. If the transaction was not completed as anticipated, contact the appropriate personnel in Sponsored Programs.

I. **Interdepartmental Transaction (IDT)**
The IDT mechanism is used to *charge* a grant for services provided by approved service centers or JUP. It is also used to charge certain (non-effort related) fees from the Hospital. It cannot be used in lieu of a cost transfer form; cost transfer regulations do not apply.

IDT’s must be processed after the service is performed and must be accompanied by documentation detailing the service provided, dates of service and rate(s) of pay. IDT’s charging grant accounts should be processed within 30 calendar days from when the service was provided but must be processed within one month of the grant termination or by the end of the fiscal year in which the service was performed (whichever comes first). Exceptions will be made for June IDT charges, which may be processed in July.

ORA must approve ALL TJUH & JUP payments charged to grants, regardless of the dollar amount. In addition, ORA must approve all IDT’s exceeding $5,000.

J. **Journal Entries**
A journal entry (JE) is an accounting adjustment recorded in the general ledger that does not appear on detailed reports, such as the Labor Distribution System or Accounts Payable reports in Vista. JE’s are reflected in the monthly grant financial statements.
“Research transfers” (a transfer which results in cost sharing as noted by a YES response in Section A of the cost transfer form) which move salary are generally keyed directly into the Labor Distribution System—not recorded as JE’s. Non-salary expenses will be keyed as JE’s.

You must perform a query in PeopleSoft in order to view a journal entry. If the item you wish to transfer was recorded as a JE you must attach the JE query to the transfer as supporting documentation.

K. Keying Errors
A keying error can occur when information is being entered into the system and it is the responsibility of RACE/JCRI to identify them during follow up. In the event you detect a keying error, please notify the department responsible (Human Resources, SPAO, Accounts Payable) in writing and request the correction. Note that SPAO will initiate a cost transfer if a salary adjustment is incorrectly keyed by SPAO (not Human Resources) and RACE/JCRI identifies the error within 90 days from the date that the financial statement reflecting the error becomes available. In the event that the keying error is not discovered within 90 days, RACE/JCRI must complete the cost transfer. Remember that after 90 days, only a non-grant source may be used for the debit (transfer to) account.

L. Multiple Transactions in the Same Time Frame
Exercise caution when processing a cost transfer in a time frame that has already had a previous adjustment. Multiple transactions in the same pay period can result in errors that require additional adjustments.

M. ORA initiated cost transfers
TJU Policy #110.23 (Costing Guidelines for Sponsored Projects) authorizes ORA to initiate transactions (including cost transfers) to remove unallowable costs, eliminate a deficit, close expired grant accounts or match a final report. While the RACE/JCRI or the department may provide an alternate non-grant account number, the default account for expenses being removed under these circumstances will be the departments “other research” account, business unit 108 so that transaction will not be delayed while funding source information is obtained.

ORA initiated credit transactions will not require Page 2 to explain and approve lateness, but Page 2 may still be requested at the discretion of ORA management in order to provide additional documentation to support the transaction.

Standard approvals are not required for ORA initiated transactions. The Principal Investigator, RACE/JCRI and department administrator (when necessary) will be informed of the transaction; a copy of the transaction will not be provided.

N. ORA Transaction Log
ORA post-award staff maintains a transaction log that includes information such as the date the transfer was received in ORA and when/where it was forwarded. To inquire about the status of a cost transfer (or any other transaction), you may contact your ORA post-award representative.

O. Other Money Payments
Note that some “other money” payments are coded by payroll to not “move” during a retroactive adjustment. If the payment is not coded properly, a retroactive salary distribution change may have the unintended result of re-distributing the payment according to the new salary source distribution. If necessary, utilize a cost transfer (in tandem with a salary distribution change going forward) to correct the distribution for these employees.
P. **“Parking” Expenses**

It is not appropriate to “park” expenses on grant accounts. Parking occurs when expenses are temporarily placed or left on a grant while waiting for another funding source to become available.

For example, grant A terminates on June 30th. Salaries hitting on that account belong on grant B which has a start date of July 1st, but the establishment for grant B has been delayed. If you have left the salaries on grant A until account B is finally established on November 15th, you will only be permitted to move salaries onto grant B for 90 days, or from August 15th. Salary from July 1st to August 14th must be cost shared by a non-grant source because they were inappropriately parked on grant A.

Q. **Procurement Cards**

When transferring an expense that was purchased with the procurement card, the correct vendor name to be used on the transfer detail is the vendor name that appears on the Accounts Payable distribution (for example, J. P. Morgan Chase instead of Sigma).

R. **Salary adjustment spreadsheet**

ORA has developed an excel spreadsheet which is designed to simplify the calculation of salary adjustments in cases involving multiple salary sources and pay periods. The spreadsheet should be attached to the cost transfer and SPAO can key the correction to each account by pay period. The spreadsheet is located in the *Forms* section of the ORA Manual.

S. **Salary Distribution Changes & related forms**

Any *retroactive* salary distribution change is considered to be a cost transfer and all cost transfer requirements apply. TJU (but not TJUH) moved from the paper PAF process to the PeopleSoft on-line salary distribution (OSD) system on September 26, 2013.

Grant regulations require an explanation for after-the-fact salary adjustments. Documentation can be provided in the “Explanation” section of the salary distribution change screen. In most cases “Effort Shift” will provide an adequate explanation, as it encompasses adding, changing and/or removing a grant source. Salary distribution change requests are auditable transactions and any requests containing inappropriate or inaccurate information will be rejected.

Principal Investigators are not required to approve the OSD electronically; the OSD is not routed to them. However, RACE/JCRI is required to obtain and retain documentation that the PI has been informed of the adjustment.

- **A Salary Distribution Certification Form** (also known as the “p-cert” or PAF certification) must be uploaded to any salary distribution change request exceeding the 90 day threshold (specifically, when the effective date is 90 days or more from the last departmental approval). The form will document the extenuating reason for the delayed transaction (mirroring the extenuating circumstances on the cost transfer form) and should be attached to the OSD. The form is not required for “on time” transactions.

- **The Principal Investigator Approval Form** (PIAF) is an optional and useful tool when departments collaborate. ORA encourages the use of this form whenever the NIH cap is applicable, as it clearly notes the salary versus effort variance. The PIAF can be uploaded in the *Attachment* section of the salary distribution change request.
Both the Salary Distribution Certification Form and the PIAF are available in the *Forms* section of the ORA Manual.

Retroactive salary distribution adjustments are processed in two separate and distinct steps. The first step occurs in Human Resources (HR) where the correction is keyed for the upcoming pay period going forward. The second step of the process occurs when SPAO enters the retroactive piece of the transfer. It is possible that both steps will not take place in the same pay period.

Salary distribution requests must be completed (that is, processed by HR) by the last day of the last pay in each month (always a Friday) in order for SPAO to process the retroactive piece for month-end books.

It is important to verify that both transactions are enacted and keyed correctly.

**T. Time Frame of Transfers**

When processing salary cost transfers encompassing multiple pay periods, the system will evenly divide the dollar amount to be transferred into the number of pay periods in the time frame indicated (see scenario 1 below). In addition, when transferring expenses in one pay period, the system counts days (see scenario 2 below).

- **Scenario 1**
  Assume that a portion of salary for Dr. Jefferson was charged to one of his grants as follows:


  $1,250.

  If you are trying to move the salary off of the grant via cost transfer, you cannot simply indicate a time frame of 11/14/15 through 12/25/15, because the system will evenly divide the total of $1,250 into 3 pay periods of $416.67 each, which is a problem because the expenses are not there to be moved. In this case you would need to identify each pay period individually (as listed above) for SPAO to key.

- **Scenario 2 (“half of a half”)**
  Assume that Dr. Jefferson is paid $2,000 each pay period on grant A. Effective 8/29/15, Grant A ends and 100% of his salary shifts to Grant B via a salary distribution change. Because Pay Period 18/2015 runs from 8/22/15 through 9/4/15, that transaction will charge each account $1,000.

  In the event that you need to remove that $1,000 from either one of those grants, the correct time frame to enter will be “8/22/15 through 9/4/15”. The *entire* pay period should be indicated with a notation in the justification that the transfer will move just 5 days. The reason behind this is that the system counts days in a period, so if you are asking it to move 5 days (half of the pay), it will move only half of the salary in that account.

**U. Timesheet Overrides**

When an employee’s salary distribution is based on timesheet overrides, a retroactive salary distribution change will have the unintended result of re-distributing the salary according to the new source distribution. If possible, utilize a cost transfer (in tandem with a salary distribution change going forward) to correct the distribution for these employees.
V. **Training grant Statement of Appointment**
Late cost transfers debiting federal training grants will be approved when they are necessary to match the Statement of Appointment (SoA). Every attempt should be made to avoid this situation and page 2 of the cost transfer form will be required to explain the delay.

W. **Transfers to a continuation**
Costs may not be transferred from one budget period to another solely to cover cost overruns.

Cost transfers to move expenses to a continuation are permitted when the expense is date appropriate to the continuation (according to invoice date or date of receipt of goods) or if there is a non-personnel *pre-award* rationale.

As part of the grant closeout process and the financial reporting of the project, SPAO will identify expenses to be moved to the continuation on the grant RECON. SPAO will process one non-salary cost transfer to move these expenses prior to 90 days after the budget end date, provided RACE/JCRI approval of the RECON/financial report is received by then. Failure to approve the RECON/financial report will require RACE/JCRI to process any cost transfers to the continuation year. Note that late transactions may not be approved.

Similarly, SPAO will process one salary “mass transfer” to the continuation when the continuation award is established. Note that the mass transfer process will not capture employees who are paid by Kronos timesheet overrides; the grant account must be included on their current salary distribution for the mass transfer to take place. In addition, SPAO will not “mass” salaries on federal training grants (product numbers beginning with a “T”); salary distribution changes are required in those cases or contact SPAO for instructions.

Cost transfers to move expenses caused by a delayed invoice from the vendor to a continuation are permitted if there was a carryover into the next year, even if the date of the expense was appropriate to the prior year. The transfer is not appropriate if there was no carryover.

X. **Use of White Out**
The use of white out on the cost transfer request form is prohibited. Information may be crossed off and replaced as long as all approvers initial the correction.

Y. **Unallowable costs**
In cases where it has been determined that a cost is unallowable, ORA is authorized to initiate a transaction to remove the expense. Note that it remains the responsibility of RACE/JCRI to prevent unallowable expenses from being charged to grant accounts or to discover them promptly during monthly review processes. See section IV.M for more information on ORA initiated transactions.

Z. **UPAS – University Prior Approval System**
In the event of a delayed award, particularly in the case of subawards from other institutions, ORA recommends a UPAS request for an advance account. The advance account will permit you to charge expenses directly to the grant prior to the receipt of a formal award notice, thereby eliminating the need for cost transfers. Additional advantages include the ability to segregate your grant costs, certify effort accurately, and clear your departmental operating account.

In cases where a subaward *continuation* is anticipated and a new account number will be assigned, an advance account will allow for the timely closeout of the original account because salaries and expenses will be charged appropriately to the new year. (See Section IV.Q for more information on “parking” expenses.) In cases where the account number will remain the same,
advance account spending authorization is necessary to allow salaries to continue hitting after the current termination date.

Note that you may not claim the ‘Late Account Establishment” extenuating circumstance for a late cost transfer when you have been provided with an advance account.
CONSISTENT CHARGING OF COSTS

IS IT A DIRECT OR INDIRECT COST?

Section 200.403(d) of the Uniform Guidance (Factors affecting allowability of costs) requires that costs be accorded consistent treatment as either a direct or indirect cost. Expenses to Sponsored Projects must be applied uniformly, regardless of funding source.

A cost may not be assigned to a Sponsored Project as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the award as an indirect cost.

This quick guide will clarify how Jefferson typically incurs selected items of cost (as either a direct or indirect cost). Refer to Jefferson policies #110.23 (Costing Guidelines for Sponsored Projects) and #110.25 (Unallowable Costs for Sponsored Projects) for additional information.

<table>
<thead>
<tr>
<th>COSTS TYPICALLY INCURRED AS DIRECT COSTS</th>
<th>COSTS TYPICALLY INCURRED AS INDIRECT (F&amp;A) COSTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Faculty and technical staff salaries and related fringe benefits</td>
<td></td>
</tr>
<tr>
<td>• Animals and animal care</td>
<td></td>
</tr>
<tr>
<td>• Consultants</td>
<td></td>
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<tr>
<td>• Subagreements</td>
<td></td>
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<tr>
<td>• Subject research-related costs, e.g. medical costs and remuneration</td>
<td></td>
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<tr>
<td>• Travel</td>
<td></td>
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<tr>
<td>• Service/recharge center costs</td>
<td></td>
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<tr>
<td>• Technical or scientific equipment</td>
<td></td>
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<tr>
<td>• Research supplies</td>
<td></td>
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<tr>
<td>• Trainee costs</td>
<td></td>
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<tr>
<td>• Essential computing devices</td>
<td></td>
</tr>
<tr>
<td>• Publication costs</td>
<td></td>
</tr>
<tr>
<td>• Administrative and clerical salaries not integral to the project’s objectives</td>
<td></td>
</tr>
<tr>
<td>• Books</td>
<td></td>
</tr>
<tr>
<td>• Copying</td>
<td></td>
</tr>
<tr>
<td>• Food and parking not related to enrolled subjects or travel</td>
<td></td>
</tr>
<tr>
<td>• Express mailings other than biohazard shipping or patient protected health information requiring signature and/or use of lock box, e.g. Federal Express</td>
<td></td>
</tr>
<tr>
<td>• Furniture</td>
<td></td>
</tr>
<tr>
<td>• General use computers and software</td>
<td></td>
</tr>
<tr>
<td>• Housekeeping items, laundry and linens</td>
<td></td>
</tr>
<tr>
<td>• Office and general supplies (printers, printer cartridges, shredders)</td>
<td></td>
</tr>
<tr>
<td>• Memberships</td>
<td></td>
</tr>
<tr>
<td>• Postage and Telephones (desk lines and cell phones)</td>
<td></td>
</tr>
<tr>
<td>• Repairs and maintenance; service contracts</td>
<td></td>
</tr>
</tbody>
</table>

Circumstances may exist where it may be appropriate to charge some of these expenses as a direct cost in accordance with Uniform Guidance. These “unlike circumstances” must be thoroughly documented, retained and frequently pre-approved.
INTERDEPARTMENTAL TRANSFERS (IDTs)

The IDT is typically used to:

- Charge a grant for services provided by Jefferson University Physicians (JUP) or a designated Service Center, such as Laboratory Animal Services. These IDTs for standard services are generated by the Service Center or JUP as part of their routine billing process.

- Charge non-effort related fees from the hospital for services that have a standard published price and do not involve responsibility for a specific aim of the project (x-ray or lab charges, for example). These IDTs for standard services are generated by hospital departments as part of their routine billing process.

- Charge an industry-sponsored clinical trial for startup costs in order to reimburse the non-grant source which funded the startup activity.

- Reimburse the hospital for fellow travel on a university sponsored project. In these cases, the travel should be charged to the hospital department’s operating account since travel reimbursements can only be charged to the entity that is the employer. The expense may then be IDT’d to the grant account if appropriate.

It is not appropriate to use the IDT to charge a “fee” that is not from a Service Center or to transfer funds or an expense. The IDT cannot be used in lieu of a cost transfer; cost transfer regulations do not apply.

The initiating department is responsible for ensuring that IDTs are accompanied by documentation related to the service provided, date of service and amount. In some cases, invoices may be attached. Supporting documentation should include no individually identifiable patient information in accordance with Jefferson policy #122.00 HIPAA Privacy.

Post-award staff from the Office of Research Administration (ORA) must approve all IDTs in excess of $5,000. In addition, ORA must approve all hospital and JUP charges to university grants (or any university charge to a hospital grant) regardless of the dollar amount.

The IDT template is available on the Controller’s Office forms website at http://www.jefferson.edu/university/finance/forms_center.html. For additional information, refer to Jefferson policies #103.18 Interdepartmental Transactions and # 103.24 University Service Centers.

Timing
IDTs must be processed after the service is performed, never in advance. IDTs charging grant accounts should be processed within 30 calendar days from when the service was provided but must be processed within one month of the grant termination or by the end of the fiscal year in
which the service was performed (whichever comes first). IDT’s for June services may be processed in July. Any other extenuating circumstances must be approved in advance by ORA Post-award.

**Process**
If ORA approval is required, the initiator of the IDT can email the IDT along with any supporting documentation to ORA Post-award. Once approved, ORA will forward the IDT to the Controller’s Office to be processed. IDTs which do not require ORA approval may be emailed directly to the Controller’s Office for processing at [accounting.idt@jefferson.edu](mailto:accounting.idt@jefferson.edu).
CHECKLIST FOR REPORT OF TRAVEL EXPENDITURES (RTE)

Appropriateness

_____ Allocation methodology has been applied and documented. (Is employee paid from the grant being charged?)

_____ Travel is allowable under the sponsors guidelines, can be shown to be necessary and benefit the grant.

_____ Travel falls inside the time frame of the grant begin/end dates and funds are available.

_____ EACH cost has been reviewed for reasonableness. Reviewer concurs that a prudent person would have incurred this charge at this rate.

Policy

_____ Preparer/approver has reviewed the current TJU travel policy #102.02 (Report of Travel Expenses).

_____ The form has been submitted within 60 days of the last day of travel.

_____ UPAS approval has been obtained if the request is for unbudgeted foreign travel.

_____ For foreign travel charged to a federal grant, a US air carrier has been used in compliance with the Fly America Act.

_____ Traveler certifies that any expense for alcohol has been removed and will not be charged to a sponsored program.

Form & Attachments

_____ Form is accompanied by original receipts and business purpose of trip, dates and copy of conference brochure if applicable.

_____ If meal reimbursement includes more than one person, list attendees and their project role on the receipt.

_____ If using the per diem option attach a copy of the current per diem rate for that city. Rates for the US can be found at http://www.gsa.gov, which contains a link to the U.S. State Department site for rates for foreign cities.

_____ If not using the per diem option, receipts for meals are attached. If meal cost exceeds $10 for breakfast, $25 for lunch and $50 for dinner per person, a detailed receipt is required.

_____ If expenses were paid in foreign currency, attach a copy of the conversion rate and include the US dollars on each receipt. A currency converter tool can be found at http://finance.yahoo.com/currency-converter.

_____ When mileage is being requested, the correct rate is used and documentation is provided (for example, mileage from Google Maps which can be found at http://maps.google.com/maps).

_____ Handwriting is legible and if the invoice is not in English, a translation is provided on each receipt.

_____ Figures on the form add up to the total being requested.

_____ The correct form has been used (TJU / JUP / Hospital).

_____ Form has been signed by traveler.

FINALLY: Have you reviewed this request well enough to defend it in an audit? Do not forward it for payment unless the answer is YES.

Updated Sept. 2015
SPONSORED PROJECTS CASH MANAGEMENT

It is understood that RACE, SPAO and ORA each have a responsibility for the effective management of cash related to sponsored projects. The Payment Term Type will dictate responsibility for defined tasks, as follows.

<table>
<thead>
<tr>
<th>PAYMENT TERM TYPES</th>
<th>Description</th>
<th>Action Plan</th>
</tr>
</thead>
</table>
| Expense Invoicing  | Payment is based on invoices which detail actual expenses incurred, not-to-exceed the amount awarded. Jefferson is reimbursed for actual expenditures. Federal cost reimbursable subawards, for example. | • ORA will specify payment terms on establishment letter and ePTF  
• SPAO will invoice sponsor  
• RACE will provide invoicing direction for agreements without automatic carryforward (budget reduction, etc.)  
• RACE will review/approve RECON and obtain PI approval on final invoice |
| Milestones         | Payments are based on completed deliverables, regardless of the amount of expenditures. AKA “fixed price agreements”. | • ORA will specify payment terms on establishment letter and ePTF  
• ORA will notify SPAO on establishment letter if initial payment is due upon contract execution  
• RACE will notify SPAO to invoice when milestones are achieved  
• SPAO will invoice sponsor |
| Hybrids            | A blend of milestones and cost reimbursable. Payments are based on a milestone but a final invoice of final expenditures is required. Usually a federal subaward. | • ORA will specify payment terms on establishment letter and ePTF  
• RACE will notify SPAO to invoice when milestones are achieved (if an invoice is necessary)  
• SPAO will invoice sponsor  
• RACE will review/approve RECON and obtain PI approval on final invoice |
| Scheduled          | Payment is based on a schedule included in the agreement or award.  
• Some scheduled payments are automatic (such as AHA)¹.  
• Some scheduled payments require reporting (such as DOD)². | • ORA will specify payment terms on establishment letter and ePTF  
• ¹ORA will specify schedule for automatic payments  
• ²ORA will specify schedule for reporting |
| Federal Drawdown  | Funds are moved into the account via federal payment management system. Standard for most direct federal awards, such as NIH and HRSA. | • ORA will specify payment terms on establishment letter and ePTF  
• SPAO will move funds into the account from the federal systems |
| /Letter of Credit  |  | |
| Other              | Payment is based on other terms not defined above, such as capitated patient activity. | • ORA will specify payment terms on establishment letter (with detail) and ePTF |

Updated Oct. 2015
Accounts Receivable Management

- SPAO will file invoices in the “financials” section of the PI file in JeffShare
- RACE and ORA will review cash position on monthly grant summary reports and address at meetings
- SPAO will monitor receivables not requiring invoicing and follow up with sponsors on an “as needed” basis.
- RACE will address programmatic or scientific sponsor inquiries which may result in delayed payment

Follow up
- SPAO will email sponsor twice (copying the RACE GA) on unpaid invoices that were initiated in SPAO, at:
  - 90 and 120 days for ongoing agreements
  - 60 and 90 days for final invoices
- SPAO will alert RACE GA (copying ORA) when second request is unsuccessful
- RACE GA will contact the PI and/or an appropriate individual at sponsor regarding the outstanding payment. RACE GA will copy PI, SPAO and ORA on sponsor correspondence.
- ORA will pursue cash on delinquent payments that have been designated as “In Collections”. Once in Collections, issue will be elevated to Director of ORA for recommendation of an action plan (contact Chair, halt work, freeze expenses, etc…)

Cash Handling and Deposits

- ORA pre-award/contracts will execute agreements to receive electronic payments or to direct checks to SPAO.
- SPAO will receive and deposit checks for both the University and the Hospital.
- Checks received by RACE/ORA will be forwarded to SPAO for deposit immediately at 601 Walnut Street, Suite 925E.
- During the last week of the month, the checks should be sent by courier or hand delivered to ensure they are recorded for month end. Checks that are hand delivered should be brought to the front desk of the suite.
- SPAO utilizes a clearing account when a check is received but the sponsored agreement is not yet finalized. Checks should not be cashed in cases where the contract is still under negotiation, as cashing the check will result in acceptance of sponsors terms and conditions.
- RACE will notify SPAO (sponsored-acctg@jefferson.edu) in cases where electronic funds are expected.

Updated Oct. 2015
POSTAWARD PRIOR APPROVAL

Sponsor Prior Approval
Before making changes in their project, investigators should assess whether permission from the sponsor is required. RACE and ORA post-award staff members should be familiar with sponsor requirements and can provide assistance in this determination.

Any requests for sponsor prior approval must be made in writing no later than 30 days before the proposed change. Requests are typically submitted in letter form and signed by the PI. RACE should obtain departmental approval for these requests, as necessary.

Sample language:

I am requesting that my effort for my grant project entitled {insert project title here} be decreased from {insert committed % effort} to {insert requested % effort} effective {insert effective date}.

The change in effort is necessary due to {insert detailed justification for the significant reduction in effort in terms of the completion of the proposed scope of work; address if effort will be shifted to another individual}.

Thank you for your consideration of my request.

Sincerely,
PI

Principal Investigators are not authorized to make prior approval requests without institutional approval. Prior approval requests must be approved on behalf of the institution by the Director of the Office of Research Administration (or an approved designee). Once the institutional approval has been obtained, ORA post-award will forward the prior approval request to the sponsor.

Approval of the request must be obtained in writing from the Grants Management Officer (GMO). Failure to obtain the required prior approval may result in the disallowance of costs, termination of the award, or other enforcement actions.

Refer to the award documents and sponsor-specific guidelines for information regarding activities and/or expenditures that require prior approval. For federal awards, refer to the following:

- For NIH funded grants: Section 8.1.2 Prior Approval Requirements of the NIH Grants Policy Statement
- For other federal awards: Section 200.308 Revision of budget and program plans and Section 200.408 Prior written approval of the Uniform Guidance

Updated Sept. 2015
Institutional Prior Approval
Federal (and some non-federal) sponsors have waived certain prior approval requirements and provided approval authority to the grantee institution; this is known as expanded authorities or NIH Standard Terms of Award.

The University Prior Approval Form (UPAS) is Jefferson’s process for obtaining institutional prior approval. The UPAS serves to document the scientific necessity for no-cost extensions and some types of rebudgeting.

- **No-Cost Extensions**
  For federal awards under expanded authorities, Jefferson can approve one no-cost extension for up to 12 months. Since ORA must notify the sponsor of the extension at least 10 days prior to the original termination date, requests should be submitted to ORA to allow sufficient time for the review/approval process. The need for the extension should be justified in terms of the completion of the proposed scope of work.

- **Purchase of Unbudgeted Equipment or Foreign Travel**
  Institutional prior approval is necessary to purchase unbudgeted capital equipment and unbudgeted foreign travel. The need for rebudgeting should be justified in terms of the relevance and necessity to the work being conducted under the aims of the project. Do not incur the expense until prior approval has been obtained. Requests to charge a sponsored project for unbudgeted equipment or foreign travel will not be approved in cases where prior approval has not been obtained.

UPAS requests for advance accounts and pre-award costs are approved by ORA pre-award. The complete UPAS form with instructions is located in the *Forms* section of the ORA manual.

Updated Sept. 2015
THE PROFESSIONAL SERVICE AGREEMENT (PSA)

Consultants are defined as persons who are members of a particular profession or possess a special skill and who are not officers or employees of Jefferson. These individuals may provide professional advice or services for a sponsored project for a fee. Consultants may also be a company, such as an incorporated business.

The Professional Service Agreement (PSA) serves as Jefferson’s consulting agreement for sponsored projects. TJU Policy #110.01 (Authorization for Consulting Services Required for Sponsored Projects) states that a PSA must be executed by Jefferson and the consultant before authorization for engagement of the consultant is extended or work may begin.

Additionally, Uniform Guidance states (in part) that one of the factors of allowability for consulting costs is “the adequacy of the contractual agreement for the service (e.g., description of the service, estimate of the time required, rate of compensation, and termination provisions.” The PSA satisfies these requirements.

The NIH cap does not apply to consultants, but should be used as a test of reasonableness. The RACE GA should be able to document reasonableness if the consultant’s hourly rate exceeds the hourly rate of the applicable NIH cap.

The PSA template can be located in the Forms section of the ORA Manual.

The PSA Process
1.) Before the consultant begins work, the RACE GA must complete one original PSA and obtain the required signatures on page 1 (the consultant and RACE acknowledgement). The following documents must be attached to the PSA; it is no longer allowable to indicate they are on file in the Controller’s Office:
   • Scope of Work
   • W-9
   • Employment Status Test (a new one for each agreement)
   • Philadelphia Business Privilege License (if work is performed in the city).

2.) In cases where the consultant is an individual (as opposed to an incorporated business) the completed PSA (including the aforementioned documents) should be forwarded to Human Resources (HR). Our HR contact for PSA review is:
   James Ortlieb
   833 Chestnut Street
   Suite 900
   Phone (215) 503-4437

   HR will affirm the independent contractor designation by reviewing the information on the Employment Status Test. If approved, HR will sign off on the agreement and forward the PSA package to ORA Post-award. If the review indicates that the agreement may not proceed, HR will contact the RACE GA. In cases where the consultant is a company, the completed PSA with attachments can be forwarded directly to ORA Post-award.
3.) ORA Post-award will review the PSA, addressing any concerns with the agreement, and obtain the signature of the Director of ORA or an authorized designee.

4.) ORA will file the original fully-executed agreement in the grant file and forward a scanned copy of the agreement to the RACE GA.

5.) The RACE GA will initiate a requisition in Project Ascent, attaching a copy of the approved PSA (including all attachments) and requesting that a copy of the PSA be forwarded to the consultant (in the Comments section). The correct natural account is “7009”.

6.) The Project Ascent Purchase Order (PO) request will be routed to assigned approvers. Following ORA approval, the request will be automatically routed to Supply Chain Management.

8.) Supply Chain Management will forward a copy of the PSA to the consultant, along with notification of the PO Number.

9.) As the consultant submits invoices, the RACE GA will review for appropriateness, including (but not limited to):
   
   - The rates and date of services match the PSA
   - The total amount of the invoice is correct and the cumulative amount does not exceed the PSA limit
   - The invoice is on personal letterhead (as opposed to institutional letterhead which may indicate that a subaward agreement may have been more appropriate
   - The PO number is included

10.) The RACE GA will forward the invoice to Accounts Payable for payment.
WHEN A PRINCIPAL INVESTIGATOR TERMINATES

Notification
Upon notification that a PI is terminating, the RACE GA (in addition to their internal procedures) should notify their ORA Post-award representative of the pending termination, providing the following information:

1. The PI’s last day at TJU
2. Name of the new institution
3. Disposition of funded grants (See Section II.)

ORA Post-award will inform the Directors of ORA and SPAO. It is understood that they may, in turn, make additional notifications. ORA Post-award will also notify the Associate Director of Contracts/Pre-award, as well as the Assistant to the Director who is responsible for ePTF and JeffShare file maintenance. Finally, ORA Post-award staff will notify the ORA Subawards Manager if any of the affected grants contain a subaward.

Funded Grants
RACE staff shall identify all active, funded grants and work with ORA to determine an action plan for each account. One of the following scenarios will typically apply:

<table>
<thead>
<tr>
<th>Scenario</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Grant will be relinquished (and in most cases, transferred to a new institution)</td>
<td>See ORA Manual section “Transferring a Grant FROM TJU” for process.</td>
</tr>
<tr>
<td>2. A new PI will be assigned</td>
<td>Submit a request for prior approval from the sponsor. Depending on the type of funding, this may take the form of a contract amendment or a request letter.</td>
</tr>
<tr>
<td>3. The project will be completed prior to termination</td>
<td>Sponsor may need to be notified. Obtain final report prior to PI departure.</td>
</tr>
<tr>
<td>4. The project will be terminated early</td>
<td>Notify sponsor. Depending on the type of funding, this may take the form of a contract amendment or a notification letter.</td>
</tr>
<tr>
<td>5. The PI will remain as adjunct faculty</td>
<td>A three step process in the following order:</td>
</tr>
<tr>
<td></td>
<td>1. The Office of Faculty Affairs must issue an adjunct appointment letter. This step is generally initiated by the departmental administrator.</td>
</tr>
<tr>
<td></td>
<td>2. A prior approval request must be sent to the sponsor. The letter should describe the details of the arrangement and must be countersigned by the Director of ORA (or designee).</td>
</tr>
<tr>
<td></td>
<td>3. A formal agreement with the new institution must be executed. Work with the Office of Legal Counsel to obtain the agreement.</td>
</tr>
</tbody>
</table>

These accounts should be discussed as an agenda item at monthly grant review meetings.

Updated Nov. 2015
**Update of the General Ledger**

Upon submission of the relinquishing statement, ORA post-award staff will send an email request to SPAO to update the G/L to reflect the revised end date (budget & project period). It is understood that a revised NoA will not be received until the new institution has submitted their transfer application.

**ePTF Maintenance For Funded Grants**

1. **Grant will be relinquished.** Postaward staff will update the ePTF dates once the grant has been formally relinquished by changing the project end date on the General tab (only) for all records associated with that account number.

2. **A new PI will be assigned.** Once approval is obtained, ORA post-award should work with the data manager to create a change of PI record in the ePTF (see the ePTF manual for details). New departmental approvals will be required.

3. **Grant will be completed prior to termination.** Follow standard closeout procedures.

4. **Contract will be terminated early.** In cases of formal notification, post-award should change the project end date on the General tab (only) for all records associated with that account number.

5. **The PI will remain as adjunct faculty.** No ePTF action is required.

**ePTF Maintenance for Pending Grants**

Prior to the PI’s departure, ORA Pre-award staff may change ePTF records to withdrawn only in cases where TJU submits a formal request to the sponsor, upon approval of the Director of ORA or authorized designee.

After the PI has terminated, the Assistant to the Director will be review the ePTF for any records for that PI with a status of Working, Pending Approvals or Pending. After consultation with RACE, the Assistant should change the status to withdrawn. (Note that this is a departure from standard practice, since changing the status to not funded would result in skewing results when success rates are being calculated).

**JEFFSHARE**

After the PI has terminated, the Assistant to the Director will move the PI file into the Terminated PI section of JeffShare.
TRANSFERRING AN NIH GRANT FROM TJU

Before beginning the transfer process, the RACE GA should obtain Chair approval to proceed. NIH approval is required to transfer a grant from one institution to another; the transfer request is also known as a “change of recipient organization”.

The Process
In cases where an NIH grant is being transferred from Jefferson, three documents must be submitted via the eRA Commons system:

1. **Official Statement Relinquishing Interests and Rights in a Public Health Service Research Grant**
   The relinquishing statement informs NIH of Jefferson’s willingness to transfer a grant and is submitted electronically by ORA Post-award. It provides the effective date of relinquishment, estimated direct and indirect cost balances*, institutional contact and identification numbers, as well as information about equipment to be transferred. Because the relinquishing statement constitutes a prior approval request requiring NIH approval, it should be submitted to NIH between 30 to 60 days before the date of transfer.

   *In order to calculate the estimated balance, RACE should work with Sponsored Programs Accounting Office (SPAO) to prepare a preliminary RECON which should include all expenses (actual and projected) through the termination date, including any vacation payouts for terminating employees. It is standard practice to ask SPAO to include a “cushion” to cover unanticipated costs. DO NOT underestimate the final expenditures; NIH will be awarding our estimated unexpended balance from the relinquishing statement to the new institution.

   The relinquishing statement reflects an estimate balance of our final expenses; it is not the final federal financial report (FFR). Any balance remaining from the “cushion” will be released when the final FFR is submitted. The estimated balance on the relinquishing statement may not exceed the total award for the current year. Carryover from prior years should be addressed on the final FFR.

   Forward the preliminary RECON to ORA Post-award along with the Information required for the Electronic Relinquishing Statement form which is included in the Manual.

   The FFR is submitted by SPAO within 90 days of the termination of the project.

3. **Final Invention Statement**
   ORA will confirm information with the Office of Technology Transfer and submit this form within 90 days of the termination of the project.

   Upon approval of the required documents from both Jefferson and the new institution, NIH will complete the transfer by issuing Jefferson a revised Notice of Award (NoA) reflecting:
- The revised budget/project period
- Deletion of any future-year support
- Deobligation of remaining funds, based on the relinquishing statement

Concurrently, the new institution will receive a NoA awarding them the funds released on the relinquishing statement, which may be adjusted when Jefferson submits the FFR. If NIH is unable to issue a revised NoA to Jefferson in a timely fashion, it may delay the submission of the Final FFR and Final Invention Statement, since the eRA Commons will not permit these final reports to be uploaded until the end date has been adjusted in the federal system.

Refer to the NIH Grants Policy Statement section 8.1.2.7 entitled Change of Recipient Organization for additional information.

Other Considerations

Appropriateness of transfer
Since most awards are made to the institution and not the investigator, make sure it is appropriate to transfer the grant. In some instances (for example, if the grant is in a no-cost extension period) it is not feasible to transfer the grant and Jefferson may instead decide to leave the grant here and issue a subaward to the new institution for the duration of the original award period. In cases where the grant stays at Jefferson, a replacement PI must be proposed and NIH must approve the change.

Notifying TJU Offices
Appropriate offices at Jefferson should be notified, including: the Office of Research Administration, Sponsored Programs Accounting Office, Office of Human Subjects Protection, Laboratory Animal Services, Office of Technology Transfer, Faculty Affairs, University Counsel and Environmental Health and Safety.

Subawards
If the terminating grant includes any subawards, contact the ORA Subaward Manager. An amendment may be needed to terminate the subaward agreement. Request a final invoice and include it in your estimate on the projection.

Human Subjects
If the project includes human subjects, the PI must notify the IRB.

Animals
The PI should not leave without making arrangements (including financial) to ship, hold or euthanize their research animals. TJU requires an approved protocol from the new institution before the animals can be shipped. In addition, TJU needs to issue a health report to the new institution.
**Tangible Research Property**
Project-related lab notebooks and other tangible research property should be reviewed and decisions made regarding their disposition.

**Technology Transfer**
Determine if any material transfers or invention disclosures are required. In addition, any existing licensing arrangements should be addressed.

**Equipment**
The Controller’s Office is responsible for maintaining an inventory of all capital equipment. General Accounting must be notified if equipment is being removed from TJU so that they can properly retire the asset from inventory. Therefore, if the Chair has approved the transfer of equipment to the new institution, the department should:

1. Locate the asset ID in PeopleSoft by running the query entitled `END_USER_ASSET_NBV_LOCATION`. A list of your department’s assets will be displayed.
2. Contact General Accounting at extension 3-9676 and provide them with the asset ID in order to request the update via PeopleSoft.

**Pending Awards**
NIH may request a Relinquishing Statement form or formal withdrawal in order to transfer a pending grant.
## Checklist

<table>
<thead>
<tr>
<th>Action</th>
<th>Action</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advise the PI to notify the GMO of their intent to transfer</td>
<td>Notify ORA contacts of pending termination</td>
<td>Forward Relinquishing Statement information to ORA Post-award after confirming approval with Chair.</td>
</tr>
<tr>
<td>Consider how other key personnel will be affected; will they continue working on the project as a subaward?</td>
<td>Notify collaborating departments in writing as soon as possible so they can make funding arrangements for their staff</td>
<td>PROMPTLY process terminations for staff who are leaving. Make arrangements for staff who are staying.</td>
</tr>
<tr>
<td>Review RSR and ensure that arrangements have been made for all open accounts.</td>
<td>Determine if any pending grants will be relinquished</td>
<td>Determine if TJU is relinquishing data or tangible research property.</td>
</tr>
<tr>
<td>Notify General Accounting if equipment is being relinquished.</td>
<td>Terminate subawards and obtain final invoices.</td>
<td>Confirm who will certify upcoming effort reports.</td>
</tr>
<tr>
<td>Ensure that arrangements have been made for research animals</td>
<td>Determine if any material transfers are required (animals, cell lines, etc…)</td>
<td>Notify IRB; close out IRB paperwork if applicable.</td>
</tr>
<tr>
<td>Make sure that all deficits have been resolved.</td>
<td>Terminate open purchase orders</td>
<td>Confirm that reporting requirements have been met for all grants</td>
</tr>
<tr>
<td>Communicate with the following departments, if applicable: Medical College Administration, Human Resources, Faculty Affairs, Office of Human Subjects Protection, Laboratory Animal Services, Office of Technology Transfer, Radiation Safety, Environmental Health &amp; Safety, Sponsored Programs Accounting Office, and University Counsel.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
INFORMATION REQUIRED FOR THE ELECTRONIC RELINQUISHING STATEMENT

The “Official Statement Relinquishing Interests and Rights in a Public Health Service Research Grant” form must be submitted electronically to NIH through the “Change of Institution” module in the eRA Commons.

Forward an approved projection to your ORA post-award representative along with the following information. ORA will then process the relinquishing material in the eRA Commons.

Because the relinquishing statement constitutes a prior approval request requiring NIH approval, it should be submitted to NIH between 30 to 60 days before the date of transfer.

<table>
<thead>
<tr>
<th>TJU</th>
<th>PI &amp; TJU account number</th>
</tr>
</thead>
<tbody>
<tr>
<td>TJU</td>
<td>NIH Grant Number</td>
</tr>
<tr>
<td>TJU</td>
<td>Last day at TJU</td>
</tr>
<tr>
<td>TJU</td>
<td>Itemized list of equipment (purchased with grant funds) to be transferred</td>
</tr>
<tr>
<td>TJU</td>
<td>Amount of Estimated Balance</td>
</tr>
<tr>
<td></td>
<td><em>May not exceed the current year award</em></td>
</tr>
</tbody>
</table>

- Direct:
- Indirect:
- TOTAL:

<table>
<thead>
<tr>
<th>New</th>
<th>Name of Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>New</td>
<td>Name of <strong>central office</strong> contact and email address (such as <a href="mailto:resadmin@jefferson.edu">resadmin@jefferson.edu</a>)</td>
</tr>
<tr>
<td>New</td>
<td>DUNS Number</td>
</tr>
<tr>
<td>New</td>
<td>Institutional Profile File (IPF) Code*</td>
</tr>
</tbody>
</table>

*The IPF code is a unique number used by NIH for grant tracking and reporting. ORA recommends obtaining the number directly from your contact at the new institution. If the new institution is unable to provide the IPF code, you can search for the number by utilizing the following query: [https://public.era.nih.gov/chl/public/search/index.jsp](https://public.era.nih.gov/chl/public/search/index.jsp). Contact your ORA Post-award representative if you require assistance.

Updated Oct. 2015
<table>
<thead>
<tr>
<th>Timeline</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 30 days prior to termination</td>
<td>Discuss grant account as an agenda item at monthly RSR meeting</td>
</tr>
<tr>
<td>0 - 30 days prior to termination</td>
<td>ORA will remove remaining salary via the “auto-off” process on the Thursday before the pay end date. ORA confirms.</td>
</tr>
<tr>
<td>0 - 30 days prior to termination</td>
<td>Remind appropriate lab staff of grant termination</td>
</tr>
<tr>
<td>0 - 30 days prior to termination</td>
<td>Contact consultants, subrecipients and other vendors for outstanding invoices</td>
</tr>
<tr>
<td>0 - 30 days prior to termination</td>
<td>Final expenses for subawardees and consultants are included</td>
</tr>
<tr>
<td>0 - 30 days prior to termination</td>
<td>The authorized amount is correct and includes carry forwards from prior years</td>
</tr>
<tr>
<td>0 - 30 days prior to termination</td>
<td>Follow up on previous months tasks</td>
</tr>
<tr>
<td>0 - 90 days from grant termination</td>
<td>Disclose grant account as an agenda item at monthly RSR meeting</td>
</tr>
<tr>
<td>0 - 90 days from grant termination</td>
<td>ORA posts receivable report from RSR for all “red &amp; orange” accounts for targeted follow-up and RAB review</td>
</tr>
<tr>
<td>0 - 90 days from grant termination</td>
<td>Actively pursues or initiates transactions required to close account</td>
</tr>
<tr>
<td>20 days prior to reporting deadline</td>
<td>Update final reconciliation if financial report or final invoice required</td>
</tr>
<tr>
<td>21 days prior to reporting deadline</td>
<td>Review the approved final reconciliation and process any final transactions.</td>
</tr>
<tr>
<td>21 days prior to reporting deadline</td>
<td>Final transactions must be received in ORA.</td>
</tr>
<tr>
<td>20-30 days prior to reporting deadline</td>
<td>Prepare financial report or final invoice. RACE obtain PI approval</td>
</tr>
<tr>
<td>20-30 days prior to reporting deadline</td>
<td>Prepare and obtain carryforward support documentation, if required</td>
</tr>
<tr>
<td>Reporting deadlines or prior</td>
<td>Submit financial report to final invoice to sponsor, copy to JeffShare</td>
</tr>
<tr>
<td>Upon submission of financial report</td>
<td>Place report in grant file, noting submission date on the checklist.</td>
</tr>
<tr>
<td>Upon submission of financial report</td>
<td>Update budget and F&amp;A per financial report or final invoice</td>
</tr>
<tr>
<td>Upon submission of financial report</td>
<td>Process carryforward and budget updates, if applicable</td>
</tr>
<tr>
<td>Upon submission of financial report</td>
<td>Process request to return funds, if applicable</td>
</tr>
<tr>
<td>Upon submission of financial report</td>
<td>Process certain transactions per approved reconciliation such as “mass” transfers to next year</td>
</tr>
<tr>
<td>Upon submission of technical report</td>
<td>Forward copy or evidence of submission (dated cover page) to ORA.</td>
</tr>
<tr>
<td>0 - 45 days from grant termination</td>
<td>Follow up on previous months tasks</td>
</tr>
</tbody>
</table>

**Notes & Responsibilities**

- ORA will pursue cash on delinquent payments that have been designated as “in collections”.
- SPAO will follow up with sponsor if final cash has not been received within 60 days and dispute at 90 days.
- ORA will pursue cash on disbursements payments that have been designated as “in collection”.

### Salaries
- Salaries are commensurate with effort and do not exceed the NIH cap
- ORA will confirm inventions with OTT for reporting purposes, if necessary. Notify PI if “yes”. Submit to sponsor.
- SPAO will determine if appropriate lab staff of grant termination.

### Matching Issues
- Match audit issues have been resolved
- Final expenses for subawardees and consultants are included

### Reports
- All publication costs (including those incurred after grant end) are incorporated
- The authorized amount is correct and includes carry forwards from prior years

### Other
- Retain (financial) records related to the award
- ORA sends termination reminder to PI with a copy to the RACE GA and departmental admin. A copy is placed in the grant file along with an ORA closeout checklist.

### Closeout Checklist for Grants

#### Timeline
- 30 days prior to termination: ORA sends termination reminder to PI with a copy to the RACE GA and departmental admin. A copy is placed in the grant file along with an ORA closeout checklist.
- 30 days prior to termination: ORA sends termination reminder to PI with a copy to the RACE GA and departmental admin. A copy is placed in the grant file along with an ORA closeout checklist.
- 30 days prior to termination: Ensure that any cash extension have been processed or submitted to sponsor.
- 30 days prior to termination: ORA sends termination reminder to PI with a copy to the RACE GA and departmental admin. A copy is placed in the grant file along with an ORA closeout checklist.
- 0 - 30 days prior to termination: Discuss grant account as an agenda item at monthly RSR meeting.
- 0 - 30 days prior to termination: Review award for final reporting requirements and downgraded forms, if necessary.
- 0 - 30 days prior to termination: Consider if departmental allocation procedures need to be revised due to grant termination.
- 0 - 30 days prior to termination: Contact subawardees to remind of any reporting requirements.
- 14 days prior to termination: Confirm that monthly charges have been cancelled.
- 14 days prior to termination: Discuss grant account as an agenda item at monthly RSR meeting.
- 14 days prior to termination: ORA will remove remaining salary via the “auto-off” process on the Thursday before the pay end date. ORA confirms.
- 14 days prior to termination: Remind appropriate lab staff of grant termination.
- 14 days prior to termination: Contact consultants, subrecipients and other vendors for outstanding invoices.
- 14 days prior to termination: Confirm that ORA has been removed from ORA in order to avoid interfering with the auto-off process.
- 14 days prior to termination: Submit to sponsor.
- 14 days prior to termination: Disclose grant account as an agenda item at monthly RSR meeting.
- 14 days prior to termination: ORA will remove remaining salary via the “auto-off” process on the Thursday before the pay end date. ORA confirms.
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- 14 days prior to termination: Submit to sponsor.
RESIDUAL BALANCE CLOSEOUT
OF A FIXED PRICE AWARD FROM AN INDUSTRIAL SPONSOR

A residual balance is the legally unobligated balance of funds remaining in a sponsored projects account at the completion of the project. Residual cash balances on fixed priced contracts and industry funded clinical trials may be transferred to a departmental special purpose account (including various sponsor accounts) upon the financial closeout of the sponsored project account. The residual funds are then no longer restricted by the terms of the original contract and may be used to further Jefferson’s education and research missions.

In order to closeout a fixed price award from an industrial sponsor, the following criteria must be met prior to any disposition of a residual balance:

- The statement of work has been completed;
- All direct charges have been properly accounted for;
- Final payment has been received;
- All deliverables and reports have been completed and provided to the sponsor per the terms of the contract;
- Sponsor satisfaction has been documented;
- Reasons for significant residual balances are documented. Balances are considered to be significant if they exceed 25% of the final cash in the account or if they exceed $100,000. Clinical trials with a significant residual balance will require documentation of appropriate billing for clinical services provided in the context of the trial.

When these conditions have been met, RACE/JCRI should forward a letter to ORA requesting that the account be closed. The letter should identify the amount of the direct cost balance to be transferred, the account to receive the residual balance and be accompanied by a financial statement, evidence of sponsor satisfaction and an explanation for any significant balance. The letter should be approved by the PI and appropriate departmental administrative staff; scanned signatures are acceptable for these individuals.

**Sample language for a closeout request**

I am requesting that (insert PI's name) account 08x-xxxxx-xxxxxx be closed. The project has been completed and all obligations to the sponsor have been met. The expenses on the account have been reviewed and are appropriate. We have also received all appropriate payments from the sponsor.

(If there is a significant balance-please include an explanation as to why)

Please transfer the direct cash balance of $xxxxxx to various sponsor account 108-xxxxx--Axxxxx, stick the indirects at $xxxxxx and match the budget to expenses in order to close the account.

ORA will review the agreement to confirm that Jefferson may retain the residual balance and verify the calculation of the residual balance. Upon approval, ORA will forward the closeout request to Sponsored Programs Accounting Office (SPAO) to be processed.

Updated Sept. 2015
Alternatively, ORA Post-award staff is authorized to prepare appropriate closeout requests based on an email request from RACE/JCRI. That request should state that all closeout requirements have been met, provide evidence of sponsor satisfaction, include the estimated direct cost balance, (including any explanation for any significant balance) and the account to receive the balance. The PI and appropriate departmental administrative staff should be copied on the email request.

**How To Calculate The Balance To Be Transferred**

Some account budgets may be established based on an estimate, particularly industry sponsored clinical trials. Since closeouts must be based on actual cash received (as well as actual expenses) some calculations are required to arrive at the residual balance.

**Step 1.** In order to revise the budget to match actual final cash in the account: Remove actual IRB and MCA fees from the F&A base. Refer to the original agreement for additional items that should be removed from the F&A base, such as start-up fees. F&A should be calculated at the rate noted on the establishment letter.

**Example:**
An industrially sponsored clinical trial was established with an estimated budget of $200,000 with an F&A rate of 30% but due to low patient activity, final cash totals $80,000. There was $5,000 in startup fees in the agreement and final expenses include IRB fees of $2,950 and a $2,500 MCA fee (a total of $10,450 in non-F&A bearing costs). The revised direct cost budget would be $63,950 and the revised F&A figure would be $16,050. ($80,000 – 10,450 ÷ 130% x 30% = 16,050, the F&A figure.)

**Step 2.** Once you have revised the direct/indirect budget targets, subtract the actual direct expenses from the revised direct cost budget. This is the direct residual balance to be transferred.

Only the direct cost is available to be transferred; unused F&A will be charged to the grant during closeout and distributed back to the department as part of the Controller’s Office F&A distribution process.

The *Forms* section of the ORA Manual contains a *closeout calculator* designed to assist in calculations related to residual balances.
SUBAWARD MANUAL
I. Introduction

A. What is a Subaward?
Defined by 2 CFR 200.92 “an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payment to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement including an agreement that the pass-through entity considers a contract.”

2 CFR 200.330 Subrecipient and contractor determinations.

“The non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. Therefore, a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. The Federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations provided such guidance does not conflict with this section.

(a) Subrecipients. A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. See §200.92 Subaward. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

(1) Determines who is eligible to receive what Federal assistance;

(2) Has its performance measured in relation to whether objectives of a Federal program were met;

(3) Has responsibility for programmatic decision making;

(4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and

(5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

(b) Contractors. A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. See §200.22 Contract. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:

(1) Provides the goods and services within normal business operations;
(2) Provides similar goods or services to many different purchasers;
(3) Normally operates in a competitive environment;
(4) Provides goods or services that are ancillary to the operation of the Federal program; and
(5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

(c) Use of judgment in making determination. In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.”

The Office of Research Administration (ORA) has developed a tool for determining the difference between a subaward, contract, or consultant entitled, “Subaward Determination Guidelines”, which is available on the ORA website.

B. What Documents are Required to Issue a Subaward Agreement?
- Subrecipient Commitment Form
- Detailed scope of work from each subrecipient
- Detailed budget/justification from each subrecipient
- F&A agreement, (if not available by URL)
- Checklist, if applicable

C. Who issues the subaward agreement?
After the Notice of Award (NOA) is received and the Thomas Jefferson University (TJU) account is active in the general ledger, the Subawards Manager within the ORA creates the subaward agreement starting with the Federal Demonstration Partnership (FDP) template, the prime award terms and conditions, the required documentation from the subrecipient and applicable audit findings. It is the responsibility of the Subawards Manager to maintain the subaward agreement with the most recent and applicable federal guidance, assurances and regulations. The subaward agreement is executed by the Director of Research Administration or his/her authorized designee.

II. Understanding the Subaward Agreement
A. Signature Page
The Signature Page of the subaward agreement identifies information pertinent to the Prime Recipient, Sub Recipient, and Prime Award. The following information will be found on the Signature Page of the subaward agreement:
- Prime Recipient & Sub Recipient Legal Name
- Prime Award No.
- Federal Award Identification Number (FAIN)

Updated January, 2016
The Signature Page also begins to identify terms and conditions of the subaward agreement. The following terms and conditions can be found on the Signature Page.

- Identification of award type – fixed price or cost reimbursable
  - Fixed Price agreements – “a contract where the amount of payment does not depend on the amount of resources or time expended,” as opposed to a cost reimbursable agreement in which payment is determined by expenses incurred over a defined time period.
- Invoice requirements
- Payment terms
- Technical Performance
- Who to contact for changes to the award
- Termination clause
- Extension instructions
- Attachment references
- Signatures and certifications of Authorized Officials from both the Prime & Sub Recipient

B. Attachment 1 – Certification & Assurances
Attachment 1 (to be used with both Cost Reimbursement and Fixed Price subawards) contains a list of Certification and Assurances required of the Sub Recipient. By signing the subaward agreement the Authorized Official of the Sub Recipient certifies that they are in compliance with the following:
- Certification Regarding Lobbying
- Debarment, Suspension, and Other Responsibility Matters
- Audit and Access to Records

C. Attachment 2 – Terms & Conditions
Attachment 2 includes Prime Award Terms & Condition and Special Terms & Conditions. Examples of these include but are not limited to Agency-Specific Certifications and Assurances and General terms & conditions such as:

Updated January. 2016
• Terms & Conditions as required by the Federal NOA, which TJU includes as part of the agreement.
• Agency specific guidelines as applicable e.g., AHA, DoD, Commonwealth of PA)
• NIH-Specific Requirements Promoting Objectivity in Research Applicable to Subrecipients (42 CFR Part 50 Subpart F).
• Copyrights
• Data rights
• Carryforward authorization
• Misc. terms & conditions as required by Prime award or terms resulting from the risk assessment analysis.

D. Attachment 3A – Prime Recipient Contacts (Pass-through Entity)
Attachment 3A contains contact information of the Pass-Through Entity (PTE). This includes contact information for the Administrative Contact, Principal Investigator, Financial Contact, and Authorized Official of the PTE. The Subaward Number (assigned by TJU) for the agreement is also listed on Attachment 3A.

E. Attachment 3B – Subrecipient Contacts
Attachment 3B contains contact information of the subrecipient as well as the Subaward Number for the agreement. 3B also includes contact information of the Administrative Contact, Principal Investigator, Financial Contact and Authorized Official of the Subrecipient. In addition, for federally-funded awards the top section of page 3B must be completed by subrecipient as required for FFATA reporting. This information includes:
• Name & Address of Subrecipient; (address must contain zip code plus 4 digits)
• DUNS Number
• EIN Number and Institutional Type
• CCR Registration confirmation
• Confirmation of work performance site (if performance site is different from the subrecipient mailing address or the Principal Investigator’s mailing address, then 3B page 2 is required).
• Confirmation if Subrecipient’s gross income in previous tax year exceeded $300,000 (if no, FFATA reporting is not required)
• Is subrecipient exempt from reporting executive compensation? (If no, attachment 3B page 2 is required)
• Congressional District
All information must be complete if the subaward is subject to FFATA reporting.

F. 3B Page 2 – Place of Performance & Highest Compensated Officers
If the subrecipient’s place of performance is different than their official mailing address and their Principal Investigator’s address, then the Place of Performance must be reported on attachment 3B page 2. In addition, if subrecipient is not exempt from reporting on their Highest Compensated Officers then the title and salary detail for these individuals must also be completed on 3B page 2.
G. Attachment 4 – Reporting Requirements
Attachment 4 contains Reporting Requirements and due dates for Financial Reporting, Narrative & Technical reports, Inventions reporting per 37 CFR 401.14, Final Patent Reports, & Equipment Inventory reports. Reports are added and/or removed depending on the Prime Awarding Agencies’ policies and procedures and PI reporting requirements.

Attachment 4 also contains Financial Conflicts of Interest (FCOI) Polices of Thomas Jefferson University. TJU requirements are applicable to subrecipients who, on attachment 2, certify that they do not have an up-to-date compliant policy for 42 CFR Part 50 Subpart F. When a subrecipient does not have a FCOI policy then they must comply with TJU guidelines.

H. Attachment 5 -Scope of Work & Budget
Each subaward agreement award must include and detailed scope of work and budget to ensure proper stewardship over the funds expended and research performed over the course of the project. The Principal Investigator of the Prime Recipient is responsible for ensuring paid invoices reflect expenses incurred for the task completed within the authorized scope of work.

If the subaward agreement is subject to FFATA reporting, the Scope of Work and amount awarded are entered into a public database called Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). This reporting requirement is completed by the Subaward Manager or designee within the Office of Research Administration.

I. Attachment 6 -ACH Form
TJU encourages Subrecipients to complete attachment 6 of the subaward agreement to ensure electronic payments of paid invoices. The Subrecipient must provide their bank routing information as well as the source of account (checking or savings) and have an authorized official sign and date the form. Once the agreement is fully-executed, the ACH form is sent to the Controller’s Office so that all payments for the vendor can be issued electronically. *(The ACH form is attached as applicable; this is not required if Controllers Office has information currently on file).*

J. Attachment 7 – Prime Awardee Notice of Award or Additional Guidelines as applicable
- Unless otherwise noted, terms & conditions of the Prime awardee must flow down to the Subrecipient. This requirement pertains not only to Federal awards, but most city, state, & foundation sponsors as well.

*Please note attachment numbers may change; for example Attachment 6 ACH form is not required if an institution previously submitted this information to TJU under a separate award. In this case, Attachment 6 would become the Prime Awardee NOA.*

Updated January. 2016
III. Subaward Amendments

A. Templates
ORA uses the FDP standard template for subaward amendments. Amendment templates under a Federal prime grant will vary based on the terms & conditions of the NOA. Amendments issued to add funding under the new uniform guidance regulations will incorporate the NOA and required data elements of the prime grant. Amendments awarded with funds prior to 12/26/2014 or amendments under a non-federal award, will not reflect uniform guidance language or required federal data elements.

B. Processing Amendments Under a Non-Competing Continuation
When requesting a subaward amendment under a non-competing continuation, no additional documentation is required from RACE GAs or PI, as long as the scope of work has not changed from the original subaward agreement. The Subawards Manager in ORA will update the subaward agreement according to the approved subrecipient budget line item in the ePTF.

C. Requesting a Subaward Amendment Under a Sponsored Project Account
Subaward amendments during an active award are required when a PI would like to increase or decrease the subrecipient’s authorized amount, terminate the agreement, change PI at either institution or issue a no cost extension.

RACE must complete the Subaward Request Form under a Sponsored Programs Account (SRF) and submit the completed form to subawards@jefferson.edu. Section II. of this form is NOT required when requesting a subaward amendment.

Instructions on how to complete the form and are found on page 2 along with frequently asked questions. RACE must make a case by case determination if a rebudget to the General Ledger is required by assessing any impact for F&A costs. If a rebudget is required RACE will include the rebudget request only with the completed SRF.

D. Requesting An Unbudgeted Subaward During an Active Sponsored Programs Account
When adding a new subaward under an active grant, the Subaward Request Form (SRF) must be completed. RACE GA must obtain a completed Subrecipient Commitment Form (SCF), budget, scope of work and any other required documentation before submitted the request to add a subaward to ORA.

Both the SRF and SCF must be sent to subawards@jefferson.edu with required documentation. Section III. of the SRF is NOT required when requesting an unbudgeted subaward.

RACE must make a case by case determination as to whether a rebudget to the General Ledger is required. If applicable, the revised budget must be attached to the completed Subaward Request Form. Awards excluded from F&A costs or have no F&A impact related to subawards should not require a rebudget.

Updated January. 2016
IV. Compliance Review

A. Audit Requirements
Section 200.501 of the Uniform Guidance raises the Single Audit Threshold from $500,000 in Federal awards per year to $750,000 in Federal funds per year. The single audit is to provide assurance to the federal government as to the management and use of such funds by recipients such as states, cities, universities, and non-profit organizations. The audit is typically performed by an independent accounting firm and encompasses both financial and compliance components. The audit reports must be submitted to the Federal Audit Clearinghouse along with a data collection form, Form SF-SAC.

Upon completion of the Subrecipient Commitment Form, the subrecipient will identify whether or not they have completed an annual audit as subject to 200.501. If they have not, an A-133 letter and questionnaire must be completed before a subaward agreement can be issued.

V. Financial Conflicts of Interests (FCOI)

A. What is the regulation?
42 CFR Part 50.604 requires that institutions conducting PHS-funded research “Maintain an up-to-date, written, enforced policy on financial conflicts of interest...”. Further, “If the Institution carries out the PHS-funded research through a subrecipient (i.e. subcontractors or consortium members), the Institution (awardee institution) must take reasonable steps to ensure that any subrecipient Investigator complies with this subpart by:
  a) Incorporating as part of a written agreement with the subrecipient terms that establish whether the financial conflicts of interest policy of the awardee institution or that of the subrecipient will apply to the subrecipient’s Investigators.”

E. What is Thomas Jefferson University’s FCOI Policy and Where Can I Find it?

See TJU policy 107.03; documents and FCOI information are also available on the University Counsel website.

F. What Happens When a Subrecipient Does Not Have a FCOI Policy?

As noted on attachment 2 & 4 of the subaward agreement, if the subrecipient is complying with the policies of TJU then an initial and annual financial disclosure form must be submitted to the Associate Counsel for Compliance and Enterprise Risk in Thomas Jefferson’s Office of University Counsel.

In addition, before any research activities can begin, FCOI training must be completed by key personnel at the subrecipient institution (this requirement is for both U.S. Citizens and Non U.S. Citizens). In almost all cases, training is required for the principal investigator at the subrecipient institution only, as they are usually the only individual listed as key personnel in the grant application. The Office of Research Administration coordinates this process with the subrecipient before execution of the subaward agreement.
VI. Federal Funding Accountability and Transparency Act (FFATA)

A. What is the FFATA Regulation?
The Federal Funding Accountability and Transparency Act of 2006 (FFATA), ensures that the public can access information on all entities and organizations receiving Federal funds. Central to the law was the development of www.USASpending.gov, a publicly available website with searchable information on each Federal grant and contract over $25,000. Moving one step further, reporting on executive compensation and first-tier subawards has been implemented as of October 1, 2010 with the development of the Federal Subaward Reporting System (FSRS). While NIH is responsible for providing award information to USASpending.gov, grantees will be responsible for entering their executive compensation and subaward information into FSRS.gov.

B. What Grants are Subject to FFATA Reporting?
All federal Type 1 awards issued on or after 10/1/2010 and all subsequent type 5 awards. Type 7 awards are only applicable if they are a transfer from a type 1 issued on or after 10/1/2010; the same is true of a type 2 (competing renewal) award.

All NOA’s now include language that states whether an award is subject to the FFATA reporting requirements. If the award is subject to FFATA, a report in the FSRS system is only required when:
- Issuing a subaward agreement to an entity in any year of the award and the amount exceeds $25,000
- Issuing a subaward agreement in year 1 for $10,000 (no report required); adding $15,000 in year 2 (FFATA report required)
- Year 1 no subaward agreement issued; Year 2 subaward issued for $24,000 (no FFATA report), Year 3 subaward agreement issued for $24,000 (FFATA report required in FSRS), Year 3 a subaward amendment is issued to decrease $24,000; (FFATA report remains the same – no action needed in the FSRS).

FFATA requirements also apply to foreign subrecipients.

FFATA reporting requirements are not required for 2nd or 3rd tier subaward agreements. For example, an NIH award to CHOP with a subaward agreement to TJU and in turn TJU issues a subaward to PENN. TJU is not subject to the FFATA requirement; however CHOP is required to fulfill this requirement.

The ORA is responsible for timely submission of FFATA reports.

VII. Electronic Proposal Transmittal Form (ePTF)
The ePTF is used as a database for many subcontracting processes. The information entered into the Project Page, Budget Page, ORA Subs table and the Manage Subs Table impacts the A-133 compliance review, the PI Signoff, and the management of the active subaward. Since most of this information is subject to human error, limited access is given to these fields. The Subawards

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Manager is responsible for reviewing the fields, making necessary changes and adding information as required.

**A. Project Tab**

The *Project* tab is the place in the ePTF that asks the question, “Will this project include subcontracts to other entities?” If the answer is *yes*, the initiator of the ePTF then adds the legal name of the subawardee. Since a component of the TJU risk analysis asks whether the subrecipient had grant-related findings in the previously audited fiscal year or a disallowed invoice in the past 12 months, it is imperative that the *Project* tab contains the correct subrecipient name. For example, the University of California has many campuses. If the initiator selects University of California, San Diego, rather than the University of California Santa Cruz, then the risk output could be incorrect.

The Subawards Manager must check the grant application, along with the subrecipient proposal documentation to verify that the information in the *Project* tab is correct before a risk assessment is determined.

**B. Budget Page**

The budget page is the place within the ePTF that provides the amount to be awarded to each subrecipient. This information is entered by the initiator of the ePTF; approved by the Principal Investigator and the authorized approver in RACE or department.

The Subawards Manager must ensure that the budget documentation provided by the subrecipient is consistent with the amount approved in the ePTF. If there is a variance between the two, then the subaward will be delayed until a revised budget is obtained and the ePTF is corrected.

As noted above, there are times when a subaward is added to a project during an active budget period. When this occurs, RACE administration must complete a *Subaward Request Form under a Sponsored Programs Account*. This form must be signed by the RACE GA and the PI. Once the form is submitted to ORA, the Post-award representative must approve the added subaward to avoid any potential deficits or reduction in effort issues.

An email will be sent to the RACE GA requesting an update to the ePTF budget page with instructions & due date. The Subawards Manager will add the new subrecipient to the *Project* tab in the ePTF and change the status to *Budget Review*. This will enable the RACE GA to make the budget adjustments. Once the budget is revised, the ORA Post-award representative will review the revision for cost sharing, significant reductions in effort and F&A calculations. (*Budget revisions in the ePTF do not constitute a budget revision in the GL – Post award and/or SPAO will determine if the GL is adjusted*).

Adding the subrecipient information on the ePTF budget page is necessary for the subcontract information to appear under the “Manage Subs Table”. Having the subcontract information in the “Manage Subs Table” will generate a required certification in the PI Signoff report and enable electronic calculation of the risk assessment.

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Multiple Subawards to One Institution under one ePTF Record

Include one consortium line item on the ePTF budget page so when the risk assessment is determined, the formula properly calculates the percent of total direct costs awarded to the subrecipient.

How Will This Effect PI Signoff?

The PI can make a note in the comments sections of the PI Signoff page if there are issues related to one of the projects awarded to the subrecipient under the same ePTF record.

How Many Agreements Will Be Sent to the Subrecipient?

The subrecipient will receive 2 separate subcontract agreements to properly document the 2 separate budgets and scope of work for each project. Also, to enable 2 separate purchase order numbers to be issued for invoicing.

How Do We Record A No-Cost Extension in the ePTF for Subrecipients?

Under non-competing continuations, a PI may decide to award a no-cost extension to his/her subrecipient given the amount of unspent funds in a previous year. In order to capture the request for the amendment and update the PI Signoff database, the RACE GA must enter a $1.00 on the ePTF subrecipient budget line.

VIII. JeffShare

JeffShare is one of Thomas Jefferson University’s shared storage centers managed by Jeff-IT. ORA utilizes JeffShare to house the official electronic files for principal investigators. The electronic files provide multiple approved users read-only access to documents and files necessary for grants management.

A. PI Folders

If a principal investigator has an active grant account containing subcontracts then the Active folder in JeffShare will also contain a folder for each subaward within that grant file. The folder would look like this:
Each subcontract folder contains the applicable subaward proposal documents, the fully executed subaward agreement and amendments, FFATA reports, & emails or communications necessary for documentation or management of the subaward agreement.

This folder is also used by Sponsored Programs Accounting Office (SPAO) when creating the purchase order requisition. SPAO retrieves the fully-executed subaward agreements that are required as attachments to the Purchase Order requisition in Ascent.

IX. Ascent

Ascent is the purchasing mechanism for Thomas Jefferson University’s supply chain management department. ORA and RACE work together to ensure fully-executed subcontracts are requisitioned and approved in a timely manner. Requisitioning the purchase order for the subcontract is required for invoicing and payment of the subrecipient.

Once the subaward agreement is fully-executed, the Subaward Manager returns an electronic copy of the agreement to the Subrecipient organization or institution, and copies RACE Purchasing and the RACE GA. RACE Purchasing then initiates a purchase order request within Ascent, attaches a copy of the fully-executed subaward agreement and the requisition for a PO is routed for approvals.

The Subawards Manager in ORA is the last approval level in the PO process. Once the requisition is electronically routed to ORA, the requisition is reviewed to ensure the following items are correct:

- Subrecipient Name
- Start & end date of PO
- Subaward number (TJU internal grant account 080-01000-sxxxxx)
- Subaward Amount
- Approvers
- Attachments (Fully-executed agreements)

Based on the above review, the Subaward Manager can either approve or deny the requisition. Although the Subaward Manager has the ability to add comments, no attachments can be added. Therefore, if attachments are missing (the fully-executed agreement) the requisition must be denied. If all information is accurate the requisition can be approved and a purchase order is generated.

X. Subrecipient Monitoring

The Code of Federal Regulations 2 CFR Subpart D sections 200.330 -200.332 requires prime recipients of federal funds to monitor subawards and to ensure subrecipients meet the audit requirements in OMB Circular A-133 and use funds in accordance with applicable laws, regulations and terms of the award. Below is an excerpt of the sub-monitoring regulations from the above referenced CFR.

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“(d) Monitor the activities of the sub-recipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: (1) Reviewing financial and programmatic reports required by the pass-through entity. (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass- through entity detected through audits, on-site reviews, and other means. (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision. (e) Depending upon the pass-through entity’s assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: (1) Providing subrecipients with training and technical assistance on program-related matters; and (2) Performing on-site reviews of the subrecipient’s program operations; (3) Arranging for agreed-upon-procedures engagements as described in §200.425 Audit services. (f) Verify that every subrecipient is audited as required by Subpart F— Audit Requirements of this part when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements. (g) Consider whether the results of the subrecipient’s audits, on-site re- views, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity’s own records. (h) Consider taking enforcement action against noncompliant subrecipients as described in §200.338 Remedies for noncompliance of this part and in program regulations.”.

A. PI Signoff
PI Signoff is required quarterly to ensure TJU Principal Investigators are compliant with subrecipient monitoring requirements. The quarterly certifications for active subaward agreements are issued electronically the 1st of each quarter and are due within 15 days of initial notification. The PI signoff due dates are January 15th, April 15th, July 15th, & October 15th.

Principal investigator’s with active subaward agreements are required to offer confirmation to the following questions:

- I understand I am responsible to ensure that payments made to date to this subcontractor are commensurate with work completed.
- This subcontractor is producing work satisfactorily according to the agreed-upon scope, including the provision of deliverables and required reports.
- I am in regular communication with this subcontractor.
- I understand that if circumstances change prior to the next quarter’s certification, or if an invoice does not meet my expectations, I will notify the Office of Research Administration.

It is the responsibility of the Subawards Manager to issue follow-up emails and reminders to principal investigators who have not completed the PI Signoff before the quarter due date.
The Subcontracts Manager monitors PI Signoff responses under the *PI View* tab in the ePTF. Once all PI signoffs are complete, a review of responses is completed by the Subcontracts Manager. All negative responses are reviewed, managed, and resolved in coordination with the principal investigator at TJU, RACE Administration, and if required the Director of the Office of Research Administration.

**B. Invoice Review & Approval**
Beginning October 1, 2015, the Office of Research Administration became responsible to review and approve all incoming subaward invoices with the exception of invoices from industrialsponsored clinical trial awards. Invoices will be reviewed against the Subrecipient Monitoring Invoice Checklist. Approved invoices will be forwarded to the Manager of Accounts Payable, with a copy to the RACE GA and PI. ORA will maintain a tracking log of all incoming invoices to provide status of pending or processed invoices. The tracking log will also be utilized to provide metrics on the number of invoices processed as well as the duration of time required for review before submitted for payment.

ORA will obtain PI approval before processing final invoices. The PI signoff will serve as PI authorization to process payments during the active subaward period. ORA will notify RACE & PI before denying or revising any invoice.

ORA will also assist RACE in obtaining missing or final invoices as needed upon an email notification from RACE to subawards@jefferson.edu.

Flowcharts for both RACE and ORA outlining the process can be found on the [forms](#) page of the ORA Manual.

**XI. Roles and Responsibilities**

Issuing and managing subaward agreements requires a collaborative effort from the principal investigator, RACE Grants Administration, Sponsored Programs Accounting Office, and the Office of Research Administration. It is important to define each role to provide consistency and to ensure TJU is compliant with internal policies and procedures as well as the requirements imposed by prime sponsors.

**A. Principal Investigators**
The Principal Investigator is responsible for determining that a collaboration is required and identifies the appropriate relationship (subrecipient vs. contractor) based on scientific considerations and performance capability, as required under [2 CFR 200.330](#). Once the determination of a subcontract is made, the PI is responsible to:

1. Document the rational for the selection of the subrecipient as part of the proposal.
2. Provide RACE with PI and Administrative Contact at Subrecipient.
3. Approve the scope of work and detailed budget of the subrecipient.
4. Review and approve all technical/progress reports as required by the subaward agreement.
5. Document all communication with subrecipient PI including: emails, telephone conversations, and meetings.

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6. Perform periodic site visits, if required.
7. Monitor progress of performance in accordance with the approved scope work.
8. Complete TJU Quarterly PI Signoff for active subcontracts.
9. Inform ORA and RACE of any issues related to subcontracts including technical or financial concerns.
10. Ensure receipt of all final reporting documentation for proper closeout of TJU prime award and reporting.

B. Research Administration Center of Excellence (RACE)
Grants Administrators in RACE provide PIs grant management assistance in all pre and post award aspects of sponsored research. In the subaward process, the following considerations are required of RACE:
1. Assist PI in requesting documentation required for proposal from subrecipient (ensuring each subrecipient completes the Subrecipient Commitment Form).
2. Provide PI monthly status of invoice payments and budget vs. expense detail.
3. Works with PI to determine when modifications to subaward agreement are required. This includes no cost extensions, additional funds, terminations, etc... Upon such notification, submit to ORA Subawards Manager a completed Subaward Request Form under a Sponsored Programs Account.
4. Assist ORA in communicating with PI regarding timely submission of Quarterly PI Signoff certifications.
5. Informs ORA of missing or final invoices that are outstanding;
6. Assists PI with timely closeout of subaward agreements, including confirming receipt of final deliverables and reports.

C. RACE Purchasing
Initiates all subaward requisitions in Ascent. They are responsible for uploading the appropriate attachments and inputting the correct subrecipient information as required for the purchase order.

D. Office of Research Administration (ORA)
The subaward team within the Office of Research Administration is responsible for the entire subaward negotiation and award process. This includes ensuring: all required documentation is received, timely negotiation and follow-up of fully-executed subaward agreements, risk analysis, FFATA report submissions, and ePTF data integrity as it relates to subrecipients and subrecipient monitoring.
FORMS - OFFICE OF RESEARCH ADMINISTRATION

C
Cayuse – 10 Quick Steps
Cost Share Instructions and Form
Cost Share Worksheet
Cost Transfer Form and Instructions

E
Effort Tool 1
Effort Tool 2
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A Guide for Subawards

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Invoice Template
ORA Invoice Process Chart
RACE Invoice Process Chart

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Letter of Intent
Letter of Responsibility

P
PAF Certification (P-Cert)
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Principal Investigator Approval Form
Professional Service Agreement
Proposal Budget Form (PBF)

S
Salary Adjustment Spreadsheet
Salary Cap Calculator
Salary Cap Cost Share Worksheet
Salary Distribution Training Program
Subaward Request Form under a Sponsored Program
Subaward Determination Guidelines
Subrecipient Commitment Form
Subrecipient Welcome Letter

U
University Prior Approval System (UPAS)