Module 2: Cost Principles

Learning Objectives

✓ Understand the applicable OMB Circulars and Federal Guidance
✓ Understand Major University Functions
✓ Understand Direct Costs
✓ Understand Facilities and Administrative Costs (a.k.a. indirect)
✓ Understand the Importance of Consistency
✓ Understand “Allowable, Allocable and Reasonable”
✓ Understand the Sponsored Research Life Cycle
✓ Understand the responsibilities of the PI and Department
Summary of the PI Certification Program

• Program that will ensure that principal investigators are aware of and follow the research policies and procedures of the University.

• Personnel from all units related to grants and contracts will be required to attend training, and;

• Principal Investigators will be made aware that failure to comply with regulations will result in the recommendation of sanctions by the Research Compliance Office.

• Research Education and Technical Assistance section within the Research Compliance Office, Sr. VP for Research and Compliance
Summary of the PI Certification Program

- There are **8 required modules** with other supplementary modules to be developed.

  - Module 1: Overview of the University Environment
  - Module 2: Cost Principles
  - Module 3: Cost Sharing
  - Module 4: Administrative Charging
  - Module 5: Direct Costs
  - Module 6: Property Management
  - Module 7: Cost Transfers
  - Module 8: Project Monitoring
Howard Responsibilities…

• “…validate that timely and appropriate corrective actions are implemented to address all audit report recommendations.”

In order to avoid…

• “If such an evaluation discloses that Howard has not implemented actions to establish effective management control over NSF grant funds, we recommended that NSF withhold additional funding until appropriate corrective actions are instituted.”

NSF Responsibilities…

• “Resolution shall be made within a maximum of six months after issuance of a final report…”
Applicable OMB Circulars and Other Federal Guidance

OMB Circular A-21

• This Circular establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions.

• The principles are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law.

• Agencies are not expected to place additional restrictions on individual items of cost.

Source: Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Applicable OMB Circulars and Other Federal Guidance (cont.)

OMB Circular A-21 (cont.)

• All Federal agencies that sponsor research and development, training, and other work at educational institutions shall apply the provisions of this Circular in determining the costs incurred for such work.

• Provides principles for determining the costs applicable to research and development, training, and other sponsored work performed by colleges and universities under grants, contracts, and other agreements with the Federal Government.

Source: Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Applicable OMB Circulars and Other Federal Guidance (cont.)

OMB Circular A-110

- sets forth standards for obtaining consistency and uniformity among Federal agencies in the administration of grants to and agreements with institutions of higher education, hospitals, and other non-profit organizations
- The provisions of the sections of this Circular shall be applied by Federal agencies to recipients. Recipients shall apply the provisions of this Circular to subrecipients performing substantive work under grants and agreements that are passed through or awarded by the primary recipient, if such subrecipients are organizations described in paragraph 1.

Source: Office of Management and Budget, Circular No. A-110
http://www.whitehouse.gov/omb/rewrite/circulars/a110/a110.html
Module 2: Cost Principles

Applicable OMB Circulars and Other Federal Guidance (cont.)

OMB Circular A-110 (cont.)

• Pre-Award Requirements
• Post-Award Requirement
  – Financial and Program Management
  – Property Standards
  – Procurement Standards
  – Reports and Records
  – Termination and Enforcement
• After-The-Award-Requirements

Source: Office of Management and Budget, Circular No. A-110
http://www.whitehouse.gov/omb/rewrite/circulars/a110/a110.html
Case Study Example

• “Section C.2 of Circular A-21 establishes four criteria governing the allowability of costs charged to Federal grants, contracts, and other agreements. To be allowable, costs must be reasonable, be allocable, … and be given consistent treatment…”

• “OIG states that these unallowable claims occurred because the University had not established adequate controls to ensure consistent compliance with the Federal requirements applicable to charges for administrative and clerical costs.”

Source: HHS OIG Audit Report
Duke University – 8/2009
Case Study Example

• HHS OIG recommends that:
  – Duke University **refund $1,661,011 to the Federal Government** and;
  – **revise its policies** as needed to comply with the requirements of OMB Circular A21 and ensure consistent treatment of … costs

• “The University partially agreed with the OIG's first recommendation and disagreed with their second recommendation”
Major University Functions

- **Instruction** means the teaching and training activities of an institution. Except for research training, this term includes all teaching and training activities.
- **Organized research** means all research and development activities of an institution that are separately budgeted and accounted for.
- **Other sponsored activities** means programs and projects financed by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research.

Source: Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
# Module 2: Cost Principles

## Major University Functions

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

**INSTITUTION:**
Howard University  
2400 Sixth Street, N.W.  
Washington  
DC  
20059-

**BUN #:** 53-0204707  
**DATE:** November 30, 2009  
**FILING REF.:** The preceding Agreement was dated September 5, 2006

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

### SECTION I: FACILITIES AND ADMINISTRATIVE COST RATES*

<table>
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<tr>
<th>TYPE</th>
<th>EFFECTIVE PERIOD</th>
<th>RATE(%)</th>
<th>LOCATIONS</th>
<th>APPLICABLE TO</th>
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<td>48.0</td>
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<td>Off-Campus</td>
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<td>48.0</td>
<td>On-Campus</td>
<td>Instruction</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/07 06/30/12</td>
<td>26.0</td>
<td>Off-Campus</td>
<td>Instruction</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/12 UNTIL AMENDED</td>
<td>Use same rates and conditions as those cited for fiscal year ending June 30, 2012.</td>
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</tbody>
</table>

*Source: Colleges and Universities Rate Agreement  
Between Howard University and DHHS – Dated 11/30/2009*
Direct Costs

- Those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

- Direct Costs typically include:
  - compensation of employees, including related fringe benefit costs
  - costs of materials consumed or expended in the performance of the work; and
  - other items of expense incurred for the sponsored agreement, including extraordinary utility consumption

Source: Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Facilities and Administrative (F&A) Costs

- Costs that are incurred for common or joint objectives and, therefore, **cannot be identified readily and specifically with a particular sponsored project**, an instructional activity, or any other institutional activity

- F&A Costs typically include:
  - Depreciation and use allowances
  - Interest on debt associated with certain buildings, equipment and capital improvements
  - Operation and maintenance expenses
  - Departmental administration expenses
  - Sponsored projects administration

**Source:** Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Facilities and Administrative (F&A) Costs (cont.)

- **"Facilities"** is defined as depreciation and use allowances, interest on debt associated with certain buildings, equipment and capital improvements, operation and maintenance expenses, and library expenses.
- **"Administration"** is defined as general administration and general expenses, departmental administration, sponsored projects administration, student administration and services, and all other types of expenditures not listed specifically under one of the subcategories of Facilities.

**Source:** Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Facilities and Administrative (F&A) Costs (cont.)

*BASE: Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first $25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of $25,000.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Fringe Benefits include: FICA, Retirement, Disability Insurance, Life Insurance, Tuition Remission, Employee Recognition, TIAA/CREF, Workers' Compensation, Unemployment and Health Insurance.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of $3,000 or more per unit.
Indirect costs represent **substantial, real expenditures incurred** by the institution to support each research program, and if these costs are not fully paid by each sponsor, HU must subsidize them from other institutional resources.
The Importance of Consistency

• CAS 9905.501 -- Consistency in *estimating, accumulating and reporting* costs by educational institutions

• The purpose of this standard is to *ensure that each educational institution's practices* used in estimating costs for a proposal are consistent with *cost accounting practices used by the educational institution* in accumulating and reporting costs

• The consistent application of cost accounting practices will *facilitate* the preparation of *reliable cost estimates* used in pricing a proposal and their comparison with the costs of performance of the resulting sponsored agreement

Source: Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
The Importance of Consistency (cont.)

• All costs incurred for the same purpose, in like circumstances, are either direct costs only or F&A costs only
• Costs incurred for the same purpose, in like circumstances…

Source: Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Case Study Example

• “Although presently these deficiencies did not result in egregious findings, the auditors believe that these deficiencies could have a significant impact on UMBC's ability to efficiently and effectively administer funds in a manner that is consistent with NSF and other federal laws and regulations, if left uncorrected”

• “The inconsistent use of cost accounting procedures resulted in inaccurate labor, fringe, and participant support costs being charged to NSF … in the amount of $41,311. Likewise, the inconsistent use of cost accounting procedures resulted in $316,692 of erroneous labor, fringe, participant support and indirect charges to NSF awards”

Source: Audit Report No. OIG-07-1-020
University of Maryland Baltimore County – 9/2007
Case Study Example (cont.)

• “…we could not confirm whether UMBC made this correction and thus, we questioned the $30,970.”
• “…we questioned the $16,339 of salary and wages, fringe benefits and associated indirect costs.”
• “UMBC removed these erroneously claimed costs by reducing its allowable costs on its March 31, 2006 FCTR by $26,500”
• “UMBC also removed these previously claimed unallowable costs by reducing its allowable costs on its March 31, 2006 FCTR by $85,921”
• “UMBC overcharged its NSF grants in the amount of $131,510 for erroneously charged indirect cost rates”
Allowable, Allocable and Reasonable

- The **tests of allowability** of costs under these principles are:
  - they must be **reasonable**;
  - they must be **allocable** to sponsored agreements under the principles and methods provided herein;
  - they must be given **consistent** treatment through application of those generally accepted accounting principles appropriate to the circumstances; and
  - they must **conform to any limitations or exclusions** set forth in these principles or in the sponsored agreement as to types or amounts of cost items.

Source: Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Allowable, Allocable and Reasonable (cont.)

• A cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.

• A cost is allocable to a sponsored agreement if:
  – it is incurred solely to advance the work under the sponsored agreement;
  – it benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods, or
  – it is necessary to the overall operation of the institution and, in light of the principles provided in this Circular, is deemed to be assignable in part to sponsored projects…
Allowable, Allocable and Reasonable (cont.)

• Any costs allocable to a particular sponsored agreement under the standards provided in this Circular **may not be shifted** to other sponsored agreements in order:
  – to meet deficiencies caused by **overruns** or other fund considerations,
  – to **avoid restrictions** imposed by law or by terms of the sponsored agreement, or
  – for other **reasons of convenience**.

• c. Any costs allocable to activities sponsored by industry, foreign governments or other sponsors **may not be shifted** to federally-sponsored agreements.

**Source:** Office of Management and Budget, Circular No. A-21
http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
Allowable, Allocable and Reasonable (cont.)

• A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

• “All that can be required of a trustee to invest, is, that he shall conduct himself faithfully and exercise a sound discretion. He is to observe how men of prudence, discretion and intelligence manage their own affairs, not in regard to speculation, but in regard to the permanent disposition of their funds, considering the probable income, as well as the probable safety of the capital to be invested.” - Harvard College v. Amory, Supreme Court of Massachusetts.
Case Study Example

- "Howard has undertaken various initiatives over recent years to enhance its Federal grants management enterprise. However, the University needs to do more to establish and maintain a system of sound internal controls to ensure NSF grant funds are being used for the purpose it is granted and is spent for allowable costs."

- "Contrary to OMB requirements, Howard has not established and maintained a system of internal control to provide reasonable assurance that $18.8 million of NSF grant funds for 35 grants active as of June 30, 2004 was being used for the purpose it was granted or was spent for allowable costs."

Source: Audit Report No. OIG-06-1-008
Howard University – 3/2006
“Lack of controls over Federal grants management has also jeopardized other NSF funds to Howard, amounting to an additional $8.8 million as of June 30, 2004, as well as future NSF awards.”

“Similarly, all Federal agency R&D active grant expenditures, totaling $44.5 million in fiscal year 2004, are at risk since the same Howard offices and personnel administer these awards.”
How do we create and maintain this level of consistency?

✓ It starts at the proposal stage: elements, processing and submission
✓ It is documented during award acceptance and negotiation
✓ It is maintained throughout the life-cycle of the award
Module 2: Cost Principles

Sponsored Projects Life Cycle
Elements of a Proposal

- Transmittal Letter
- The Cover Page
- Abstract/Summary
- Table of Contents
- Statement of Work
- Evaluation
- Timeline

- Equipment & Facilities
- Personnel
- Detailed Budget & Budget Justification
- Biographical Sketch
- Attachments/Appendices
- Certifications & Assurances
Module 2: Cost Principles

Sponsored Research Life Cycle

Pre Award

Post Award
Module 2: Cost Principles

Sponsored Research Life Cycle

- Proposal Development
  - Locate Funding & Write Proposal
- Institutional Clearances
- Proposal Submission & Sponsor Review
- Funded: Awards Terms & Conditions
- Not Funded: Reviewers' Comments & Resubmit

The Award "Life Cycle"

- Spend Money and Purchasing
- Establish Project Account(s) & PI Briefing
- Tracking and Accounting
- Sponsor Reports and Close-out
- Additional Funding

Pre Award

Post Award
Module 2: Cost Principles

Allowable, Allocable and Reasonable
Typical Budget Categories

- Direct Costs
  - Personnel/Labor
    - PI
    - Key Personnel
    - Other titles (Research Assistants,
    - Technicians, Clerical, etc.)
    - Salary/wages & Fringe Benefits
  - Non-Labor
    - Supplies
    - Equipment
    - Travel
    - Patient Care
    - Stipends/tuition remission
    - Subawards
    - Other
    - Indirect costs

Total Cost = Direct Costs + Indirect Costs
Module 2: Cost Principles

Allowable, Allocable and Reasonable (cont.)

HU Budget Template Tool

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<th>YEAR 1</th>
<th>% Effort</th>
<th>Direct</th>
<th>Indirect</th>
<th>Total Nontargeted</th>
<th>F&amp;A</th>
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PROPOSAL BUDGET WORKSHEET

Source: OSP-RA Forms and Tools
http://ovprc.howard.edu/offices/osp/ra/tools.html
Sponsored Projects Life Cycle
Elements of a Proposal - Detailed

- **Transmittal Letter** – Identifies the principal investigator and the Howard University authorizing official should technical or fiscal questions and/or concerns arise.
- **The Cover Page** – If a cover page is not available from the sponsor, the OSP-RA will generate a generic cover page.
- **Abstract/Summary** – An effective proposal abstract will accomplish several things
  - It will provide the reviewer with an overview of the conceptual framework of the proposal, thereby offering them a “roadmap” for the rest of the proposal.
  - It will grab the reviewer’s interest, communicate excitement about the project, and generate enthusiasm for that project.
  - How this is done will depend on the goals, criteria, and priorities of the agency, the program, and the reviewer.
Module 2: Cost Principles

Sponsored Projects Life Cycle (cont.)
Elements of a Proposal – Detailed (cont.)

- **Table of Contents** – A list of index items of the proposal revealing the organization of the location of information
- **Statement of Work** – The statement of work presents a full and detailed explanation of the proposed project, including general background, proposed methodology, goals, significance and any other items relevant to presenting a detailed plan
- **Evaluation** – This section should describe the plan for assessing the achievement of each goal and objective of the project and enables an ongoing evaluation throughout the project/program
- **Timeline** - Shows the estimated schedule for the project and the time it will take to complete the project and/or significant milestones or activities
Module 2: Cost Principles

Sponsored Projects Life Cycle (cont.)
Elements of a Proposal – Detailed (cont.)

- **Equipment & Facilities** - The equipment and facilities section assures the sponsor that the University and investigator are capable of carrying out the project/program if the funds are awarded.

- **Personnel** - The proposal should include the full name, the institutional affiliation (professor, director, etc.), percentage effort, and curriculum vitae for key professional personnel.

- **Detailed Budget & Budget Justification** - Budgets are a best estimate based on the requirements of the project. The budget should follow the policies and guidelines of the University and the sponsoring agency.
Module 2: Cost Principles

Sponsored Projects Life Cycle (cont.)
Elements of a Proposal – Detailed (cont.)

• **Biographical Sketch** - A biographical sketch for all key personnel on the project should be provided. The biographical sketch comprises of the principal investigator’s background, areas of interest, research capabilities, and publications

• **Attachments/Appendices** - Attachments are added to the formal proposal to strengthen the proposed statement of work. Some are previous publications, letters of endorsement or cooperation, and other relevant materials

• **Certifications & Assurances** - Some federal agencies may request certification or assurance to verify that the University is in compliance specific federal requirements
Module 2: Cost Principles

Sponsored Projects Life Cycle (cont.)
Proposal Processing

• The proposal and supporting documents should be submitted to OSP-RA in the same **format required by the sponsor** (either hard copy or electronic submission)
• The documents must be in final form. **“Final form” is defined as a proposal that is complete and contains all necessary sponsor and internal university forms and documentation**

• **Hard Copy Submission** - Proposals must be in final form to include: original copy w/ FINAL technical portion, completed/signed Application to Seek Off-Campus Funds, FINAL budget, complete OSP-RA copy and all additional copies required by sponsor.

http://ovprc.howard.edu/resources/policies.html
Sponsored Projects Life Cycle (cont.)
Proposal Processing (cont.)

- **Electronic Submission** - Proposals must be in final form to include: All electronic versions complete and released to OSP-RA in addition to original hardcopy w/ FINAL technical portion, completed/signed Application to Seek Off-Campus Funds, and FINAL budget.

- **Deadline for Submission to OSP/RA** - All proposals (electronic and hard copy) must be in final form and received by OSP-RA by 10:00 a.m. **no later than 5 business days prior** to the proposal submission deadline date.
Proposals Submitted after the OSP-RA Deadline

• NOTE: OSP/RA makes every effort to submit proposals prior to the sponsor’s deadline. Proposals submitted to OSP-RA less than 5 business days prior to the sponsor’s deadline are not guaranteed timely submission due to potentially inadequate time for review and processing to meet the sponsor’s deadline.
Module 2: Cost Principles

Sponsored Projects Life Cycle (cont.)
Award Acceptance - Negotiations

- **OSP-RA** with the assistance of OGC (if appropriate) reviews the terms and conditions of every award received. Terms and Conditions are negotiated in accordance with HU policies.

- **Federal Awards**: Terms and Conditions - predetermined; negotiations may be required.

- **Non-Federal Awards**: Most non-Federal projects require negotiations, especially those agreements with industrial sponsors. Such topics as inventions, publication rights, liability, and ownership of research results are usually the subject of negotiation.

http://ovprc.howard.edu/resources/policies.html
Sponsored Projects Life Cycle (cont.)
Award Acceptance – Negotiations (cont.)

• The negotiations are coordinated between OSP-RA, the Sponsor, the Principal Investigator, and, if appropriate, the Office of General Counsel. OSP-RA leads the negotiations with the Sponsor.

• Faculty and staff are NOT authorized to negotiate the terms and conditions of sponsored programs.

• It is the responsibility of OSP-RA to review and negotiate all awards and authorize official signature and acceptance.
Module 2: Cost Principles

Sponsored Projects Life Cycle (cont.)
Award Acceptance – Negotiations (cont.)

• Preliminary budget negotiations are often conducted between the Principal Investigator and the technical contact for the sponsor in order to determine an appropriate level of funding for the program proposed by the PI. Such preliminary discussions are encouraged.

• The PI should NOT attempt to negotiate rates for Facilities and Administrative (F&A) (Indirect) costs or fringe benefits that are different from the federally-approved rates for HU, nor should it be implied that a reduction in the approved rates would be acceptable to HU.

http://ovprc.howard.edu/resources/policies.html
If formal budget negotiations are required, **OSP-RA will conduct the negotiations**, including the confirmation of approved salary, benefits, and indirect cost rates. OSP/RA will seek the Principal Investigator's input and concurrence for any modifications proposed by the sponsor.
Module 2: Cost Principles

Sponsored Research Life Cycle – Recap

**Pre Award**
- Additional Funding
- Proposal Development
  - Locate Funding & Write Proposal
- Institutional Clearances
- Proposal Submission & Sponsor Review
- Not Funded: Reviewers' Comments & Resubmit

**Post Award**
- Spend Money and Purchasing
- Track and Accounting
- Establish Project Account(s) & PI Briefing
- Sponsored: Awards Terms & Conditions
- Sponsor Reports and Close-out

**The Award “Life Cycle”**
Responsibilities of PI and Department

- **Principal Investigator/Project Director (PI/PD):**
  - responsible for identifying funding opportunities and preparing the proposal.
  - responsible for completing and/or collecting all required internal and external documents, including any prior approvals required by the sponsor and submitting the completed proposal to OSP/RA for review.
  - If there are cost sharing or other requirements of Howard University resources (e.g., additional physical space), the PI is responsible for acquiring the appropriate approval signatures prior to submission of the proposal to OSP/RA.
  - If the proposal includes human or animal subjects, the PI/PD is responsible for obtaining IRB and/or IACUC training and beginning the approval process prior to submission of the proposal to OSP/RA.

http://ovprc.howard.edu/resources/policies.html
Responsibilities of PI and Department (cont.)

- **Department Chair:** The Department Chair reviews the proposal and approves the proposed effort of the PI/PD and other department personnel.
  - If cost sharing or matching funds from the department are included in the proposal, the Department Chair must approve the cost sharing and identify the accounts from which the cost sharing will be expensed. (See the Cost Sharing Policy.)
  - The Department Chair must approve any request for additional space.
  - The Department Chair should also review the technical sections of the proposal to verify that the PI/PD can meet the commitments outlined in the proposal.
  - The Dean and Department Chair must support any deviation from Howard’s full federal indirect cost rate (F&A) in the proposal’s budget with final approval from the Chief Financial Officer (CFO). (See the Direct and Indirect Cost Charging Policy.)
Responsibilities of PI and Department

- **Dean**: The Dean approves the proposal budget, proposed effort, and the use of department or college funds for cost sharing or matching funds in the proposal.

- The Dean must approve any request for additional space made in a proposal by faculty in the college.

- The Dean should also review the technical sections of the proposal to verify that the PI/PD can meet the commitments outlined in the proposal.

- The Dean and Department Chair must support any deviation from Howard’s full federal indirect cost rate (F&A) in the proposal’s budget with final approval from the Chief Financial Officer (CFO).

http://ovprc.howard.edu/resources/policies.html
Module 2: Cost Principles

Q&A
Module 2: Cost Principles

- Introductions
- Summary of the PI Certification Program
- Today’s Agenda
- Background and Howard Perspective
- Cost Principles
- Questions and Answers
- Exam
- Helpful Links, Materials and Other Resources
Module 2: Cost Principles

Introductions

• Presenters
• Students
• Special Guests and Visitors
Module 2: Cost Principles

Today’s Agenda

• Schedule
• Materials
• Ongoing Support and Guidance
• Cell Phones, Pagers and other distractions
• Module 2
• Questions and Answers
• Test and Correction
Module 2: Cost Principles

Helpful Links, Materials and Other Resources

  http://ovprc.howard.edu/resources/policies.html
- OSP-RA Forms and Tools
  http://ovprc.howard.edu/offices/osp/ra/tools.html
- Office of Management and Budget, Circular No. A-21
  http://www.whitehouse.gov/omb/rewrite/circulars/a21/a21.html
- Office of Management and Budget, Circular No. A-110
  http://www.whitehouse.gov/omb/rewrite/circulars/a110/a110.html