
THE GEORGE
WASHINGTON
UNIVERSITY

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Sponsored Projects Handbook

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INTRODUCTION TO SPONSORED PROJECTS AT GW

What Is Considered Sponsored Activity At GW?

As defined in the [Categorization of External Funding Policy](#), Sponsored Activities are defined as those activities, sponsored in whole or in part, by sources external to the George Washington University (GW) for which there is a stated expectation on the part of the sponsor for performance and/or reporting beyond good stewardship.

Activities meeting any of the following criteria are treated as a sponsored project and must be reviewed and endorsed by the Office of Sponsored Projects (OSP) within the Office of the Vice President for Research (OVPR) before submission to a sponsor.

1. The awarding entity requires progress, technical, milestone, or final reports or other deliverables, excluding stewardship reports on gifts or routine updates.
2. The award requires line-item financial reports to the grantor/sponsor at any time during the life of the project and/or the right to perform a detailed financial audit of the award expenditures.
3. Federal government or federal pass-through funding, subject to audit and other compliance requirements issued by the Office of Management and Budget (excluding federal student financial aid programs handled through the Office of Student Financial Assistance).
4. The award includes funds that will be re-granted or subcontracted by the university to non-university entities.
5. The proposal contains the use of animals, human subjects, or hazardous agents requiring the review of Office of Research Integrity within OVPR.
6. The award or solicitation contains intellectual property provisions, indemnification, hold harmless, provisions containing restrictions on publication of research results and other contractual provisions that place risk on the university.

What Is Not Considered A Sponsored Project At GW?

Proposals not meeting any of these criteria “may” be considered requests for gifts. Requests for gifts are coordinated through GW’s [Office of Corporate and Foundation Relations](#) within the Division of Development and Alumni Relations.

The following matrix illustrates the major criteria for gifts and grants. For those cases where it may not be readily apparent if a proposal or award is a grant or gift, staff from OVPR and Office of the Vice President for Development and Alumni Relations (DAR), in consultation with the Comptroller’s Office and the Office of the Senior Vice President and General Counsel (OGC), will review the documentation and decide which classification is most appropriate.

	Grant	Gift
Description	Represents an “exchange transaction” in which each party receives commensurate value.	Represents a “contribution,” an unconditional transfer of cash that is voluntary and non-reciprocal.
Reporting	Usually has reporting requirements or specific restrictions on how the money can be spent.	Limited reporting and restrictions (If you are not sure, please review the criteria above or contact OVPR staff if you have additional questions).
Time Period	Usually has a specified time period over which the work will be done (a start date and an end date).	No specific time period
Funding	Sometimes requests that unused funds must be returned to the awarding agency/foundation/corporation. Money may be received upfront.	Usually all the money is received upfront. GW is given unconditional rights to the funds and funds do not need to be returned to the sponsor.

Award Stewardship

Most awards are made to institutions, rather than individuals. While the university is legally responsible for the stewardship of an award, the investigator is accountable to the sponsor, the university, the school and the department in which the program is conducted for all aspects of the program, whether the award is in the form of a grant, contract or other award mechanism. In addition to bearing the responsibility for conducting the program in a manner consistent with professional standards, investigators must be aware of and observe all of the terms and conditions of the award, in addition to all applicable laws, regulations and GW policies.

WHAT ARE THE ROLES AND RESPONSIBILITIES FOR SPONSORED PROJECTS AT GW?

The **Principal Investigator (PI)** (aka, Project Director (PD)) is responsible for the overall management of the scientific, technical, financial, compliance and administrative aspects of the sponsored project in accordance with relevant regulations, university policy, the Faculty Handbook, and the Sponsored Projects Handbook.

The **Departmental Administrator (DA)** provides administrative support for one or more PIs and programs.

The **Department Chair** is responsible for fostering a culture of compliance with regulations and policies pertaining to sponsored projects. The Department Chair reviews and approves proposals to assure appropriate PI effort given other academic and administrative commitments, confirms that proposals are in accord with department objectives as well as applicable policies and gives approval to any cost-sharing commitments.

The **School Research Administrator (SRA)** is a school-level administrator who assists Principal Investigators with management of sponsored projects. Responsibilities include assistance with proposal development, monitoring awards and initiating research transactions. These transactions may be financial and personnel related activities pertinent to a sponsored project in pre- and post-award administration. SRAs are highly trained in research transactions and work closely with PIs, departmental administrators, and the Office of Sponsored Projects.

The **Vice President for Research** has broad responsibility for advancing the research enterprise. The Vice President for Research collaboratively generates the strategic plan for research and provides seed funding for research, coordinates technology commercialization matters for the university and has direct responsibility for research compliance and training to address federal and state regulatory requirements associated with sponsored projects. The Vice President for Research provides oversight and direction to the Office's Vice Presidents, Directors, Managers and staff. The Vice President for Research is responsible for approving any cost sharing on behalf of the university or additional space requirements in a proposal, as well as any proposal or award that meets certain dollar thresholds or complexity factors.

The **Office of the Vice President for Research (OVPR)** supports the efforts of the GW community to generate and manage external awards in support of research, training, instruction and public service activities. OVPR works with all university PIs to adhere to university policies and procedures and sponsor regulations.

The **Office of Sponsored Projects (OSP)** in the OVPR provides the following services:

- represents the university in providing the final institutional signature on proposals, in negotiating terms and conditions for grants, contracts, subcontracts, and other award mechanisms;
- communicates with administrative representatives of external sponsors on issues related to sponsored programs;
- reviews proposals for the accuracy of all financial, administrative and institutional information, conformity with sponsor requirements, and to verify that all necessary institutional approvals have been obtained;
- creates award accounts in EAS;
- provides post-award assistance to PIs, including expenditures approvals, subaward modifications, and input in the award closeout process

OVPR supports all ten of GW's schools as well as more than 70 research centers, institutes, offices and divisions.

Key Offices in Addition to OVPR

The *Dean's Office* reviews proposals to verify that the faculty member is equipped to be a PI, reviews budgets, gives official approval to any cost-sharing commitments or provisions for additional school resources and confirms that proposals are in accord with school objectives. The Dean's Office will accept financial responsibility for any eventual overruns and/or cost disallowances.

The *Office of the Provost* is responsible for the oversight of GW Deans and Faculty. The Office of the Provost promotes relationships with external sponsors and fosters sponsored projects collaborations across the university's academic community and gives official approval to any proposed cost-sharing commitments.

The *Executive Vice President and Treasurer (EVP&T)* provides guidance in the development of institutional policies and education for financial management in sponsored programs in accordance with federal regulations and sponsoring agency policies and procedures. The EVP&T oversees the Comptroller's Office in the preparation and negotiation of the Facilities and Administrative and fringe benefit rate proposals and is responsible for coordinating and responding to external audits.

Grants and Contracts Accounting Services (GCAS), located within the Comptroller's Office, is responsible for sound financial management of sponsored program funds as well as post-award accounting including financial close-out activities pursuant to the [Award Management and Closeout Policy](#). GCAS prepares and submits financial reports and invoices to sponsors. GCAS also provides the risk assessment for subrecipients and assists in subrecipient monitoring.

Responsibilities also include compliance functions to support the annual 2 CFR §200 audit and coordinate various sponsor audits.

The **Executive Research Oversight Committee (EROC)** facilitates strategic consideration of GW research and responses to research issues that may arise. Members of this committee include the Vice President for Research, the Provost and Executive Vice President for Academic Affairs, the Executive Vice President and Treasurer, the Senior Vice President and General Counsel, the Vice President for Human Resources, the Vice President for Health Affairs and Dean of the School of Medicine and Health Sciences, the Associate Vice President for Research, and the Associate Vice President for Research Integrity.

Key Roles in the Office of Sponsored Projects

The **Office of Sponsored Projects** has a significant role in addressing and resolving a wide range of complex sponsored project related issues including interpreting sponsor and university rules, regulations, requirements, policies and procedures. OSP is also involved in training, policy formulation, process improvement and related activities necessary to provide effective services to the university's research community (including faculty, staff and students).

Authorized Organizational Representative (AOR) is the individual (including other designees as necessary), named by the applicant organization (the university), who is authorized to act on behalf of the applicant in approving, signing, and assuming the obligations imposed by university policies, and laws, regulations, requirements, and conditions that apply to sponsored project applications and awards.

The **Director, Office of Sponsored Projects and Research Enhancement**, provides direction to all staff within OSP, oversees all pre- and post-award research administration activities and directs the office's Research Enhancement Unit. The Director actively engages research sponsors to increase visibility of GW's research capabilities and drives efforts to diversify the university's research portfolio. The Director serves as the university's AOR.

The **Associate Director, Office of Sponsored Projects**, oversees contract negotiation and award acceptance activity and manages GW's contracting officers. The Associate Director also serves as the AOR when the Director is unavailable.

Assistant Directors oversee professional teams of administrators in areas of pre-award management, post-award management, award setup and subaward management. They are responsible for providing technical guidance, ensuring compliance for investigators seeking and/or receiving external funding, setting up awards and subawards in GW's financial systems

and facilitating training and development on research administration topics. Assistant Directors also initiate and facilitate projects to streamline processes in the sponsored projects lifecycle.

Contracting Officers (Award Negotiators) negotiate terms and conditions of sponsored awards, and communicate with administrative representatives of external sponsors on issues related to sponsored projects. Contracting Officers are authorized to sign award documents on behalf of the university

Sponsored Project Managers (SPMs) are involved in managing the sponsored project process for the applicable portion of the sponsored project cycle within their respective area(s). Sponsored Projects Managers are responsible for the review and approval of designated transactions within the lifecycle. Sponsored Projects Managers oversee the Sponsored Project Administrators, Sponsored Projects Analysts and/or Sponsored Projects Associates for the respective schools and colleges on pre-award, post-award, and operational issues.

Sponsored Project Analysts analyze proposal and/or award documentation. With expertise in their area of research administration, sponsored projects analysts provide insight in areas of proposal development and submission, post-award management, award setup and subaward management. Among other tasks, analysts setup awards in the university's financial accounting software, collaborate with others at the university to finalize subawards, and facilitate training and education activities.

Sponsored Project Administrators (SPAs) conduct pre-award and/or post-award activities under the direction of an Assistant Director and Sponsored Project Manager. They provide technical guidance, training and assistance to the university community in addition to reviewing, approving and authorizing proposals and award activity in accordance with all applicable policies, laws and guidelines. SPAs have a responsibility to verify that GW achieves its objectives for each sponsored program within their assigned portfolios.

Additional detail on roles and responsibilities is available in each stage of the lifecycle and on the OSP website under [OSP staff by function](#).

SPONSORS

Extramural Funding

Detailed below are five different types of sponsors for research, training and service programs: federal agencies; state and local agencies; foundations; non-profit organizations including other academic institutions; corporations and industry.

- **Federal Government Sponsors** have a mission mandated by Congress and by the sponsor's own budget, of which only a portion is available to fund programs that further the agency's mission. Agency guidelines generally include a brief mission description.
- **District of Columbia, State and Local Governments** seek to benefit the people in its state or municipality; typically funding for basic research is limited and more funding is available for training and community programs.
- **Foundations** operate on the basis of charters and have defined missions. Typically, foundations support action, service-oriented or applied activities, as opposed to basic research, and the awards often have fewer restrictions than awards from government agencies.
 - Independent Foundations are independent grant-making organization with discretionary funds that may support philanthropy or other legal objectives.
 - Company-Sponsored Foundations are independent grant-making organizations with close ties to the corporation(s) funding them. These awards are often made in areas related to the corporation's mission and business activities or communities in which they have operations or a vested interest.
 - Community Foundations are publicly sponsored organizations that make awards in a specific community or region.
- **Non-Profit Organizations** include several kinds of sponsors:
 - Special-purpose organizations, such as the Nature Conservancy
 - Voluntary health agencies, such as the American Cancer Society and
 - Discipline-oriented organizations, such as the American Psychological Association.
- **Corporate and Industry** are generally related to the sponsor's specific product or scope of activity. Pharmaceutical companies comprise a specific group of sponsors, generally referred to as an industry sponsor. Corporations are more likely to issue contracts for specialized services specific to their product or scope of activity.

Intramural Funding

OVPR sponsors various intramural funding competitions throughout the academic school year. The [University Facilitating Fund \(UFF\)](#) was created to foster the creation of new research projects and scholarly activities for full-time university faculty. The [Cross-Disciplinary Research Fund \(CDRF\)](#) supports the establishment of collaborative partnerships within centers and institutes or between investigators from two or more diverse departments with the expectation that they apply for external funding.

Additional intramural funding mechanisms are made available periodically.

Detailed information is available at the [OVPR website](#).

GW SPONSORED PROJECTS LIFECYCLE

The lifecycle below represents the high level tasks associated with sponsored projects administration. For the purpose of this handbook, each stage of the lifecycle will be described separately, including a description of the major tasks and the roles and responsibilities associated with it.



DEFINE OPPORTUNITY

This is the first stage in the sponsored projects lifecycle. This stage describes the search for funding opportunities and identifying institutional and Principal Investigator (PI) eligibility. This includes the review and selection of proposals for competitions that limit the number of institutional submissions.

Task/Responsibility	Primary Responsible Role	Supporting Role(s)
Provide tools and training to identify funding opportunities	OVPR Foundation Relations	
Identify funding opportunity	PI	OVPR Foundation Relations
Review RFPs for eligibility and appropriateness	PI GW School/Center	OVPR GW School/Center
Define requirements and obtain institutional support (e.g. space, cost-sharing, compliance, licensing and equipment)	PI	OVPR GW School/Center
If limited submission, submit internal proposal	PI	OVPR
Review selection of limited submission proposals	OVPR	

One of the most critical decisions made in the proposal process is selecting a potential sponsor. An otherwise well-conceived and well-written proposal may not be successful if it is submitted to a sponsor who does not support the objectives or activities presented within the proposal package. When applying for extramural funding, it is imperative to review applicable program and/or sponsor information carefully. Sponsors generally have guidelines for submitting proposals available on their websites (i.e. [NSF's Proposal and Award Policies and Procedures Guide \(PAPPG\)](#), or [NIH's Grants Policy Statement](#)). Additionally, the PI should make a determination early in the proposal development process that the project is feasible, especially to ensure efficiency and success of proposal effort.

To verify feasibility, consult with Department Chair/Dean as appropriate, especially if the proposal: (a) limits the number of applications from each institution, or (b) may necessitate cost sharing, or special needs for space, equipment or other resources.

- Department Chair, Director, and/or Dean Approvals

If matching or cost sharing is required, the project may require course release/replacement, or if the project will involve allocation of department or school resources, consulting with the department chair and/or dean before initiating the proposal is essential.

- **Vice President for Research and the Office of the Provost**

If matching or cost sharing at the university level is required, appropriate procedures requesting university cost-sharing should be followed, including approval by the Vice President for Research and the Provost. More information related to institutional support can be found on [OVPR's website](#).

Finding Funding Opportunities

There are a number of online resources available for PIs/PDs searching for grant and contract funding opportunities, including the databases listed below.

- **Grants.gov** is a free on-line website available to applicants allowing individuals and organizations to electronically search, find and apply for competitive grant opportunities. Managed by the Department of Health and Human Services, Grants.gov currently maintains information on over 1,000 federal grant programs across several federal grant-making agencies awarding more than \$500 billion annually.
- The **Community of Science (COS) PIVOT** opportunities database contains over 20,000 funding opportunities -- federal, corporate, and foundation -- in all disciplines. COS PIVOT gives the PI the flexibility to define key words that most accurately reflect his/her research interests and receive email alerts of funding relating to those key words. This is a subscription-based resource that is available to the GW research community with instructor-led training provided by OVPR. For more information about COS PIVOT, go to the [Find Funding page](#) on the OSP website.
- The **Foundation Center** is an independent nonprofit information clearinghouse whose mission it is to foster public understanding of the foundation field by collecting, organizing, analyzing and disseminating information on foundations, corporate giving and related subjects. The Foundation Center's RFP Bulletin provides a weekly listing of current foundation requests for proposals (RFPs). Subscription is via e-mail. For more information or for access to or training for this resource, contact the [Corporate and Foundation Relations office](#).

Limited Proposal Opportunities

Funding opportunities/solicitations occasionally limit the number of proposals a single institution can submit. When the PI identifies a funding opportunity with such limitations, please email reshelp@gwu.edu immediately.

Limited proposal opportunities are communicated to Deans and Associate Deans for Research to open the opportunity to competition. Through an internal competition, OVPR oversees selection of the proposal most likely to be successful with the sponsor, permits that proposal to move forward to full submission, and protects that submission from being voided by a competing, unauthorized submission.

The [OSP website](#) posts information about current limited proposal opportunities.

Research Enhancement Unit

The Research Enhancement Unit (REU) of the Office of Sponsored Projects provides investigators at GW with services and guidance to apply successfully for federally-sponsored research funding. More information on REU, their initiatives and services can be found on the [OSP website](#).

[Return to GW Sponsored Projects Lifecycle](#)

PROPOSAL DEVELOPMENT AND SUBMISSION

This is the second stage in the sponsored projects lifecycle. Once an appropriate funding opportunity has been identified a proposal will be developed. The development of a complete proposal includes, but is not limited to, preparing a proposal according to GW and sponsor requirements, obtaining necessary approvals and transmitting the complete proposal to OVPR for final review, approval and submission.

Task/Responsibility	Primary Responsible Role	Supporting Role(s)
Initiate pre-development documents (e.g. Non-Disclosure and Teaming Agreements)	PI	OVPR
Initiate required proposal and prepare all associated documentation (e.g. cost-sharing and compliance forms)	PI	Foundation Relations GW School/Center
Develop budget and budget justification	PI	Foundation Relations GW School/Center OVPR
Draft technical/scientific narrative	PI	GW School/Center
Submit complete proposal package to OVPR for review, approval, and submission	PI	Foundation Relations GW School/Center
Review and approve proposal	OVPR	
Submit proposal to sponsor and respond to Sponsor requests to correct errors	OVPR	PI GW School/Center

Proposal Development Process

A proposal is a request for funding to support a research, training, instruction, or service project/program. Proposals describe the work to be undertaken, its significance, the qualifications of the proposer(s) to carry out the tasks, the resources available to support the project/program and an estimate of the costs that will be incurred. Successful proposals may result in awards that are legally binding agreements with the university, therefore careful attention to details must be taken in proposal preparation to verify that the:

- proposal content is accurate, complete and complies with GW policies, federal regulations and sponsor guidelines;
- project/program meets with the goals of the department, school, and university;
- sponsor policies and requirements are acceptable to the university

Proposal Planning and Preparation

It is essential to begin the process early so that Principal Investigators (PIs) can:

- verify that there are adequate resources, space and facilities for the proposed project;
- contact the appropriate School Research Administrator (SRA)/Department Administrator as soon as the decision is made to write a proposal to assure adequate assistance in budget preparation, guidelines review and proposal preparation;
- alert other GW schools or organizations of their inclusion in a proposal being prepared;
- alert and forward to the assigned OSP pre-award sponsored projects administrator (SPA) any pre-proposal documents received from sponsor including Non-Disclosure or Teaming Agreements, etc. or any proposal solicitation or agreement documents that include terms and conditions.

Developing Proposals

An effective proposal conveys the substance of the planned project in a clear, comprehensive and compelling manner with contents that meet university submission requirements and sponsor expectations. It tells a story that reviewers can understand. The best guidance for proposal writing can often be found in the program guidelines or the sponsor's guidelines.

The "[Proposal Sections and The Critical Questions They Answer](#)", attached as Appendix A, includes a list of common proposal sections and the questions a good proposal answers.

Preliminary/Pre-Proposals:

A sponsor may request preliminary information that is not a formal proposal request. These may be in a variety of formats:

Letter of Inquiry is a general presentation of a program idea designed to elicit feedback from a potential sponsor. No commitments should be made in this letter. Typically, letters of inquiry do not require OVPR review and no formal routing is required.

The prospective sponsor may request **concept papers** that highlight key features of the anticipated proposal. The program officer may comment on areas to highlight, what should be avoided, and activities that should be included.

Letter of Intent expresses the intention to submit a proposal in response to a particular program announcement or request for proposals. Letters of Intent are generally solicited by the sponsor and often require a general statement of the intended program theme. Some sponsors may require Authorized Organizational Representative (AOR) approval from the university. If Letters of

Intent have a budget component, GW requires that they be routed for AOR approval. If there is no budget stated in the letter, no AOR approval is required unless the sponsor requires it.

Preliminary Proposals (aka Pre-proposals) are generally solicited by the sponsor and usually include a one to five page program description. It may also require a draft budget and some indication of GW's willingness to support the program through a commitment of resources. In all cases involving any communications with sponsoring agencies or prospective sponsoring agencies, the following should be adhered to:

- The Office of Sponsored Projects (OSP) is the only officially designated negotiator between the university and sponsoring agencies;
- OSP knowledge of, participation in, and approval of all negotiations with sponsors that commit the university is required;
- All correspondence requesting approvals from sponsors must be submitted through the OSP;
- Any document that includes or requires budgetary information, or commits GW personnel, facilities, and/or other resources requires OSP review and AOR approval.

Budget Proposal Overview

In order to prepare a proposal budget, it is necessary for the PI to understand basic principles regarding the kinds of costs that may be appropriately placed in the proposal. This section provides a brief overview of these cost principles including specific references to standards applicable to federal programs.

The [OFFICE OF MANAGEMENT AND BUDGET 2 CFR §200 Subpart E, section 403, 404 and 405 Cost Principles for Educational Institutions \(OMB Uniform Guidance \(2 CFR §200\)\)](#) identifies allowable direct costs on federal sponsored projects. Overall cost principles are in 2 CFR §200 Subpart E Section 420 to 475. The regulations apply to grants, contracts, and other award vehicles accepted by the university. For costs to be directly charged to federally sponsored projects they must be:

- **Reasonable:** Reflects conservative action a prudent person would take under similar circumstances;
- **Allocable:** Benefit to the project can be demonstrated; the amount charged to the project is in proportion to the benefit;
- **Allowable:** Not prohibited by law, regulation, policy or the award terms;
- **Consistent:** Specifically identifiable with the project and consistent with GW practice; treating similar costs in like circumstances.

For detailed information about the cost considerations, please refer to [Appendix B](#).

[Appendix C](#) includes a flowchart that can assist PIs in determining if the proposed costs are in accordance with federal cost principles.

PROPOSAL BUDGET AND BUDGET JUSTIFICATION DEVELOPMENT

The proposal budget describes the costs to be incurred by the project/program and explains why each is needed. The budget should establish the fiscal feasibility of a program and be aligned with its methodology. Budget requirements vary by type of award, program and sponsor. Most sponsors provide detailed instructions and forms for budget preparation.

The budget justification should explain why each cost is necessary and explains the basis for the estimation of those costs.

Proposal Budget Objectives

A proposal budget is the fiscal representation of the project narrative and should:

- Be responsive to sponsor instructions;
- Include estimated project/program costs that are allocable, allowable, reasonable, and consistent;
- Document cost sharing/matching requirements and third party matching commitments, as applicable;
- Include annual merit increases and salary caps, if applicable;
- Include a separate column for all committed cost-share;
- Include a separate column for multi-school collaborations;
- Fully describe and justify items in a budget justification; and
- Provide a detailed accounting of planned project expenditures, including cost sharing and multi-department collaborations for award management

Direct Costs

All costs should be detailed as clearly as possible at the proposal stage. Cost categories may include compensation for faculty and other personnel, fringe benefits, goods and services. Costs that are not included in the proposal may require sponsor prior approval during the award period. The following are categories of direct costs to consider:

Personnel

Faculty Compensation

Faculty effort in a sponsored project proposal should be budgeted as a percentage of effort to be devoted to the project/program, in accordance with the sponsor's guidelines and the [GW Faculty Handbook](#).

- ***Academic Year Appointments (9 months)***: Faculty members on an academic-year appointment generally are permitted to include percentage of effort on sponsored projects. This effort must reflect the percentage of time being devoted to a sponsored project(s), including in the summer months.
- ***Fiscal Year Appointments (12 months)***: Faculty members appointed on a fiscal year basis (July 1- June 30) generally are permitted to include percentage of effort on sponsored projects.
- ***Federal Salary Caps***: Some sponsors impose limits or “caps” on the allowable amount that can be requested for direct labor of the project/program personnel. For example, the direct salary limitation follows Executive Level II of the Federal Executive pay scale which usually increases on an annual basis as mandated by Congress. Therefore, salary requested from the NIH and other Public Health Service (PHS) agencies must not exceed the legislatively mandated salary cap.

Other Project Personnel

Several other types of professional and non-professional staff may be employed on sponsored projects, including technicians, laboratory assistants, programmers, statisticians, and plant or service staff if allowed under the terms of the award. All individuals who will be devoting time to the proposed project should include percentage of effort in the proposal budget.

Administrative and clerical salaries should normally be treated as indirect costs and generally should not be charged directly to a federally sponsored project. Office of Sponsored Projects staff can assist in determining when these costs may be allowable as direct costs and aid in receiving the required sponsor approval. For additional information on direct charging of administrative and clerical salaries, please see the GW [Direct Charging of Administrative Costs Associated with Sponsored Projects](#) policy and GW’s [Guidance on Direct Charging Administrative Costs to Sponsored Projects](#).

Supporting Students on Sponsored Projects

The GW Policy and Procedures for Supporting Students on Sponsored Projects is found on the [Office of Graduate Student Assistantships and Fellowships](#) website.

Fringe Benefits

Whenever salary is included in a proposal budget, principal investigators should also include fringe benefits. Fringe benefits are calculated as a percentage of salaries for all regular full-time employees, some part-time employees, and temporary or hourly wage employees to cover such benefits as retirement, health care, and tuition benefits. The rates are set as part of GW’s

negotiated rate agreement with the Department of Health and Human Services and can be found on the [OSP website](#).

Goods, Supplies and Services

Proposed goods and services are included in the budget only as applicable to the scope of work and project goals. Estimated costs for each category are included and they are detailed and justified in the budget justification.

Office supplies, office equipment, and other tangible supplies are generally not allowed as direct charges to a federal sponsored project. OSP staff can assist in determining when these costs may be allowable. The GW [Direct Charging of Administrative Costs Associated with Sponsored Projects](#) and the [Identification and Treatment of Unallowable Costs](#) policies serve as a guidance to assist PIs in budgeting for allowable costs.

Participant Support Costs

Please review your funding opportunity announcements (FOAs) and sponsor guidelines for specific details. For federally sponsored projects, these costs are excluded from modified total direct costs and require prior approval to be re-budgeted. The definition of participant support costs can be found on the [OSP website](#).

Capital Equipment

GW's [Fixed Asset Management Policy](#) defines equipment as having a unit cost of \$5,000 or more and a useful life of one year or more. Software related to equipment costing more than \$5,000 is categorized as equipment. If equipment purchases are allowable for the proposed project, the PI should identify and itemize what will be purchased, provide a brief description, a written vendor cost estimate, and justification of need (within the budget justification). Please also refer to the [Fixed Asset Department website](#) for information on equipment fabrication.

Equipment Maintenance

Any proposed costs for equipment maintenance should be based on charges for maintenance agreements specific to the equipment proposed.

Contractors (Service Providers/Consultants)

Contractors are included in a project to perform an ancillary service. They play a different role than subrecipients. A subrecipient is a collaborator at another institution or organization

identified to carry out a portion of GW's statement of work. A contractor proposed in the budget should be fully justified in the written budget justification.

Subawards¹

For any potential subrecipient² included in the proposal budget, the following information must be routed with the proposal: statement of work, detailed budget, budget justification, signed Letter of Intent (if required), Subrecipient Commitment Form and the institution's/organization's current F&A rate agreement. Per GW's F&A Letter Agreement, the first \$25,000 of each subaward's total costs will be included in the indirect cost calculation. Special circumstances will apply to Subcontracts. See more details in the [Subaward Management](#) section of this Handbook or the [Subrecipients/Subawards forms section on the OSP website](#).

The "[Subaward vs. Contractor Determination Checklist](#)" resource document is provided in Appendix D to give further guidance on the characteristics of each.

Fixed Amount Subawards

As defined under 2 CFR §200 Section 332, Fixed Amount Subawards may be issued by GW with prior written approval by the Federal awarding agency up to the Simplified Acquisition Threshold, provided the subaward meets the requirements for Fixed Amount Awards in 2 CFR §200 Section 201 "Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts."

Travel

Travel costs should distinguish between Foreign, Domestic, and Local Travel. In the budget justification, indicate location, the purpose and frequency of expected travel and its applicability to the program and if possible, provide the basis for determining each cost. GW reimburses on an actual expense basis. Be aware of sponsor guidelines and restrictions including on travel to restricted areas.

Consult the GW [Travel, Entertainment and Business Expense Reimbursement](#) policy for matters associated with travel including information on booking travel, reimbursement, and mileage

¹ **Subaward** means an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services.

² **Subrecipient** means the legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided. The term may include foreign or international organizations (such as agencies of the United Nations) at the discretion of the Federal awarding agency.

rates. PI's should consult the GW [International Travel Approval Policy](#) and the [International Travel Insurance Policy](#) if the project requires traveling to foreign destinations.

Other Direct Costs

The following is a partial list of other direct costs that are commonly included in sponsored project budgets. As with all costs, they must be detailed in the budget and justified in the budget narrative as supporting the project goals.

Animal per Diem Charges

Charges are based on rates that are approved by the Comptroller's Office and may be obtained from the Animal Research Facility ("ARF"). The ARF and Procurement Office can also assist with assembling this information. Consult the [Animal Care and Use Policy](#) for information related to the appropriate care and use of animals in research.

Communications

This category includes the *project-related costs* of bulk mailing, postage, commercial carrier FedEx, UPS, long-distance telephone, and computer time. The costs that are directly related to carrying out the project's scope of work may be directly charged to the sponsored project. However, these costs are typically covered in GW's indirect costs (aka Facilities and Administration (F&A)) rate. For specific questions and information on when these costs may be directly charged, please confer with the OSP staff.

Payment to Human Subjects

For sponsored projects involving human subjects, the payment to these subjects would be based on rates proposed to the sponsor for approval. These costs are itemized in the proposal budget and clearly detailed within the budget justification. A reconciliation of payments to human subjects should be completed no less frequently than quarterly and the expenditures should be moved to the awards in EAS similarly.

Publication and Printing Costs

This category includes manuscript preparation expenses, illustration costs, and page and reprint charges associated with publishing. Costs for publication of a book, monograph, or pamphlet usually cannot be charged to a project/program unless prior approval has been received from the sponsor.

Rental Costs

This category applies to the cost of rental space and utilities in buildings not owned by GW. Rental charges are excluded from the indirect cost calculation. If the majority of the program will be conducted off campus and rent is included in the budget, the off-campus F&A rate is applicable.

Service Centers

For GW approved service centers, approved rates will apply. Consult the specific service center for appropriate costs related to a sponsored project. A list of approved service centers and their contact information can be found on the [Office of the Comptroller website](#).

Facilities and Administrative (F&A or Indirect) Costs

F&A costs represent those expenses that cannot be readily allocated to a single sponsored project or training program, but which represent the university's costs for carrying out organized research and other sponsored activities (e.g. training and travel grants). GW prepares and submits a periodic determination of F&A costs based upon operating expenditures in conformance with the OMB Uniform Guidance (2 CFR §200) standards to the Department of Health and Human Services (DHHS).

The current F&A Cost Rate Agreement outlines rates for both on- and off-campus activities for the university (including the Medical Center), a rate used by the Biostatistics Center and special rates for both on and off-campus Other Sponsored Activities. For current rate information applicable to on- and off-campus and other rate information, please visit the [Office of the Comptroller website](#). The applicable F&A rate must be incorporated into all proposal budgets for sponsored projects. F&A costs are applied to the modified total direct cost base (MTDC) that excludes capital equipment, capital expenditures (alterations and renovations), patient care, tuition remission, space rental, scholarships/fellowships (student stipends), and subcontract costs in excess of \$25,000.

Any rate other than the GW approved F&A rate or the sponsor's published rate will require sponsor documentation and approval by the Associate Vice President for Research.

Cost Sharing

“Cost Sharing” is an institution's contribution to the total cost of a sponsored project. These are costs not covered by the sponsor and may include: cash, equipment, third party in-kind

contributions, faculty release time, or indirect costs covered by a university. In accordance with the [Cost Sharing on Sponsored Projects policy](#), cost sharing at GW on grants and contracts requires approval at the school/department/institute level and other appropriate offices within the university as needed. Decisions about cost sharing require careful consideration well in advance of proposal submission. Per 2 CRF 200.306, voluntary cost sharing is not expected on federal research awards and will not be factored into merit reviews unless specifically outlined in the funding announcement. Cost sharing may involve direct-cost sharing, F&A cost sharing, mandatory cost sharing, voluntary committed cost sharing, voluntary uncommitted cost sharing, and equipment cost sharing.

Direct Cost Sharing takes place when project-related direct costs are to be charged to the university instead of the sponsor. These direct costs may consist of faculty or staff time (salaries and fringe benefits), equipment, supplies, and other costs that are related to carrying out the project's scope of work. Direct-cost cost sharing must be charged to a specific departmental, school, or university fund center and requires their written approval.

F&A Cost Sharing occurs any time the university recovers less than the current federally negotiated F&A rate. The most common occurrence of F&A cost sharing is when a non-federal sponsor has a fixed published rate. Cost sharing on federal awards is not allowed except when the funding announcement indicates a specific rate (e.g. some training grants). When a PI requests GW to accept a rate that is less than the current federally negotiated F&A rate, the PI must either have documentation of the sponsor's fixed published rate or approval by the Associate Vice President for Research.

Mandatory Cost Sharing is a firm requirement from the sponsor for cost sharing outlined and required in order to receive funds. An example would be when the sponsor requires GW to cost share a specific portion of the total project costs.

Voluntary Committed Cost Sharing is not required, but offered by the applicant to further demonstrate the institution's dedication to the program/project. This becomes a binding commitment to the funding agency and part of the award's terms and conditions. It is university policy not to allow cost sharing on federal sponsored agreements unless it is required by federal statute for that purpose and the sponsor approves the costs in writing (i.e. Mandatory). Therefore, Committed Cost Sharing is typically limited to non-federal sponsors.

All mandatory and voluntary committed cost sharing *must be disclosed* during the proposal development process by utilizing GW's Cost Sharing Request Form and including it as such in the proposal budget. The cost sharing request form should indicate the specific organization that will be responsible for direct cost sharing and contain the appropriate departmental/school signatures. Cost Sharing request forms can be found on the [OSP website](#).

Voluntary Uncommitted Cost Share (VUCC) as provided in [OMB Memorandum M-01-06 dated January 1, 2001](#) applies only to effort and defines voluntary uncommitted cost sharing effort as “university faculty (including senior investigators) effort that is over and above that which is committed and budgeted for in a sponsored agreement.” Although it states that this type of uncommitted effort is not to be included in the research base, it stipulates that, “most Federally-funded projects should have some level of committed faculty (or senior investigators) effort, paid or unpaid by the Federal Government” and “Such committed faculty effort shall not be excluded from the organized research base by declaring it to be voluntary uncommitted cost sharing.”

Equipment Cost Sharing: To propose the acquisition of a major piece of equipment (defined as long-lived business asset that must be depreciated over time, capital items), the sponsor may require a contribution from the institution which would constitute institutional cost sharing. The PI must document the department, school, or university commitment to cost sharing including the amount of funds to be committed.

Other Proposal Sections

Below is a list of other common proposal components. Research administrators may assist faculty in constructing and compiling these documents.

- PI and Key Personnel information (Biosketch, CV)
- PI and Key Personnel other grant activity (Other Support, Current and Pending Support)
- Resources Available (Facilities and Equipment, Other Resources)
- Cover Page or Cover Letter
- Bibliography or References Cited

GW INTERNAL PROPOSAL ROUTING

Routing Process

The proposal routing process is initiated by the PI and is completed using [Cayuse 424](#), a web-based tool for creating, reviewing, approving and/or submitting proposals for a sponsored project.

The Cayuse Proposal Summary must be completed by the PI for all proposals submitted to external sponsors that may result in a grant, contract, or other agreement with GW. Approval for the proposal is collected from all school/institution-level officials, including Department Chair(s) and Dean(s) or Equivalent, before being routed to OSP. Approval is required for all key personnel involved in the proposal. If cost sharing is included in the proposal, then the appropriate signed cost sharing form should be uploaded in Documents, as part of the Cayuse Proposal Summary. Instructions for creating a proposal and logging into Cayuse can be found on the [OSP website](#).

Additional Proposal Approval

In addition to the mandatory proposal process outlined above, additional approvals and/or forms may be required, including but not limited to:

- Sponsor Representations & Certifications;
- Additional facilities;
- Administrative/Clerical and Programmatic Salary Costs;
- Export controls;
- Clinical trials;
- Other compliance matters such as [human subjects](#) (reviewed by Institutional Review Board for the Protection of Human Subjects), [lab animals](#) (reviewed by Institutional Animal Care and Use Committee), hazardous materials, or [sponsored projects involving radiation, rDNA, or Select Agents](#).

Sponsor requirements will determine if approval of the above items is required prior to proposal submission or to award acceptance.

All Pre-award forms can be found on the [OSP website](#).

PROPOSAL REVIEW, APPROVAL AND SUBMISSION PROCESS

This section highlights the process for proposals to be submitted at GW, who has responsibility for various approvals, and what is being approved during the proposal review process.

All proposals for external funding must be reviewed and approved by the Authorized Organization Representative (AOR) before they can be submitted to sponsors. Review of proposals at the department chair/director, dean, or equivalent level considers the academic appropriateness, as well as certain fiscal considerations (e.g., cost sharing of department/school funds, use of department/school resources, commitment of faculty effort, responsibility to absorb the cost of over-expenditures of grant funds). Per the [Faculty Handbook](#), it is expected that PIs submit proposals that have been fully routed within the school to the Office of Sponsored Projects at least (5) five business days prior to the submission deadline of the proposal. Exceptions to this must be submitted by the PI's Associate Dean for Research to the Director of Sponsored Projects for consideration via the [online Grant Proposal Waiver Request form](#).

Institutional review considers, among other issues: personnel commitments; salary arrangements; requirements for equipment, special facilities, space; verification of costs; appropriateness of the budget to the proposed scope of work and allowability of costs; in addition to availability and approval of matching costs or cost sharing proposed; consistency with institutional and sponsor policies, and regulations and laws.

If required, compliance review by the appropriate committee (IRB, IACUC etc.) typically is required only prior to award acceptance. If, however, the sponsor requires that it should accompany the proposal submission, then compliance review should precede institutional review and be documented with the proposal file.

<p>The University may choose not to accept awards in cases where proposals have been submitted without institutional authorization.</p>
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Proposal Processing Levels

For purposes of review and signature approval, and pursuant to the University's general signature policy, [Signing Contracts and Agreements](#), proposals are signed at the level of the Director of Sponsored Projects or Director's authorized designee except for those requiring approval by the Vice President for Research.

Electronic Proposal Submission

Most sponsors (federal and non-federal) now require electronic proposal submissions via web portal, and they usually require institutional and/or individual registrations before submission. The Office of Sponsored Projects staff is responsible for institutional registrations and will instruct PIs and administrators about appropriate use.

There are a variety of electronic systems that are used for this process, including:

- **Cayuse 424:** Vendor software that is used to submit proposals through Grants.gov.
- **Grants.gov:** Online system which allows organizations to electronically find and apply for competitive grant opportunities from all Federal grant-making agencies.
- **Fastlane:** NSF portal for proposal submission.
- **Research.gov:** NSF portal for report submission and proposal award information.
- **NIH eRA Commons:** Online system to register users and view information regarding proposals and awards

The [OSP website](#) contains the latest information on routing and submitting proposals.

Other Proposal Submissions

Some sponsors may require proposal submissions via methods other than a web portal. These submissions may include paper, email, US Mail, or Express Mail. In these instances, the proposal should be routed and approved by the AOR as usual through Cayuse. Once approved, the PI will receive notification from the Office of Sponsored Projects staff to submit the proposal.

Proposals Requiring Additional Compliance

Early coordination and consultation with the Office of Sponsored Projects staff will facilitate additional approvals that may be required due to anticipated involvement of one or more of the following areas. Many sponsors require a plan for how to address the issues below as part of the proposal, but actual approval is required only if funding will be awarded.

Human Subjects

The Office of Human Research (OHR) is the university's agency for compliance with federal regulations regarding the protection of human research subjects. Federal regulations require that all sponsored projects involving human subjects or analysis of data gathered from human subjects, regardless of funding status, be reviewed by the OHR prior to the implementation of any sponsored projects activity. OHR can assist PIs with challenging human subject issues encountered during the proposal stage so that PIs can appropriately address them in the proposal.

GW's Committee on Human Research, also known as the Institutional Review Board (GW IRB) continually reviews human subject research protocols at intervals appropriate to the protocol's degree of risk, but not less than once per year. There is no grace period for extending the continuation of sponsored projects related activities beyond a study's expiration date. For further information regarding Human Subject Research, please refer to the [Office of Human Research](#) website.

Use of Animals in Sponsored Projects

The [Animal Research Facility \(ARF\)](#) provides space, equipment, and care for laboratory animals used for sponsored projects and teaching purposes. Various federal agencies and private research foundations regulate the use of vertebrate animals used or intended for use in sponsored projects. Working closely with the Institutional Animal Care and Use Committee (IACUC), the ARF provides the highest standards of humane care and use of laboratory animals and assures compliance with University and federal regulations. All continuing sponsored projects must be renewed annually. The PI must complete and submit to ARF the form entitled "Proposal for Continuation of Laboratory Vertebrate Use in Research or Teaching (IACUC-B)," For further information, see GW's [Use of Animals in Research Policy](#).

Radiation/Radioisotopes

The [Office of Laboratory Safety \(OLS\)](#) promotes safe use and handling of radioactive material and radiation-producing machines throughout GW, according to federal and local regulations and according to the University's Nuclear Regulatory Commission "broad-scope license" commitments. Oversight is handled by the Radiation Safety Committee (RSC).

Lab Safety/Hazardous Materials

[Health and Emergency Management Safety](#) and the [Office of Laboratory Safety \(OLS\)](#) work to ensure occupational and environmental health and safety for GW. The primary focus of the [GW Biosafety Program](#) is the safe management of biological and chemical hazards associated with sponsored projects and teaching laboratories. Oversight is handled by the [Institutional Biosafety Committee \(IBC\)](#).

Bloodborne Pathogens

As part of the Office of Laboratory Safety's compliance measures, overall safety procedures and specific guidelines for proper handling of bloodborne pathogens are set forth in the [Biosafety and Exposure Control Manual](#).

Recombinant DNA/Gene Therapy

By federal decree, every biomedical research facility performing publicly funded research must have an Institutional Recombinant DNA Advisory Committee (IRAC). As such, [GW's IRAC](#) is required to review *each and every* funded or proposed protocol and/or grant, which utilizes

recombinant DNA technologies. This regulation is comprehensive and does not include procedures that merely use DNA as a biochemical substrate.

Select Agents

[GW's Compliance Regarding Select Agents and Pathogens policy](#) requires that Select Agents be used only for valid sponsored projects purposes and that written approval from the Office of the Vice President for Research is obtained prior to ordering, possessing or using Select Agents.

Responsible Conduct of Research (RCR)

RCR training is an integral component of professional development for principal investigators. This training covers a variety of topic areas including professional and ethical standards in academia in general, as well as in specific research fields. All faculty and students engaged in sponsored projects are urged to complete the RCR training provided at GW. Certain sponsored or academic programs and circumstances have specific requirements for participating in RCR training. This training can be completed online or at an instructor-led session. More information regarding RCR can be found on the [OVPR website](#).

Financial Conflict of Interest (FCOI)

Effective August 2012, federal regulations require that all PHS funded investigators (investigators are defined in 42 CFR §50.603; 45 CFR §94.3) have a current FCOI disclosure on file with the University. Non-PHS sponsors may also include language in announcements/solicitations that require GW to comply with PHS FCOI rules. To that end, GW has developed a supplemental disclosure form that, when completed by all investigators, complies with this federal regulation. Subrecipients and consultants must also comply with the PHS FCOI disclosure requirements. More information regarding this regulation and GW's procedures can be found on the [OVPR website](#) (there are some other sponsors that may follow this same requirement).

Export Controls

It is university policy to comply with US Export Control laws. Export Control Laws are federal laws that control the conditions under which certain types of information, technologies, and commodities that can be communicated or transmitted to individuals, including US citizens, abroad (an "Export") or made available to foreign nationals on US soil (a "Deemed Export"). For additional detail please see the [OVPR website](#).

Intellectual Property

If you anticipate any intellectual property resulting from a sponsored project/activity, please contact the [Technology Commercialization Office](#).

It is the responsibility of everyone associated with sponsored projects at GW to comply with

federal, state, local laws, regulations and university policies in all aspects of any sponsored projects conducted for or on behalf of the university. Questions regarding compliance policies should be directed to OVPR's Research Integrity team.

[Return to GW Sponsored Projects Lifecycle](#)

AWARD ACCEPTANCE AND NEGOTIATION

This is the third stage in the sponsored projects lifecycle. Once an Award is received, the entire award, including terms and conditions, will be reviewed for accuracy and acceptable terms and conditions.

Task/Responsibility	Primary Responsible Role	Supporting Role(s)
Receive sponsor notification of pending Award	OVPR	PI
Sponsor requested proposal revisions	PI GW School/Center	OVPR
Pre-Award spending requests	PI GW School/Center	OVPR Award and Subaward Analysts
Negotiations (terms negotiated)	OVPR	PI OGC

Sponsor Notification and Revisions

Sponsors notify the university if an award is selected for funding. Usually this is sent to the Office of Sponsored Projects Office (OSP), but in some instances, a sponsor will send notification of a forthcoming award to the PI. Anyone who receives a notification of award (either a new award or a modification of an existing award) should immediately contact OSP at osr@gwu.edu and provide the award documentation so the award can be processed. In other instances, sponsors may ask for budget or other revisions to the submitted proposal, and/or may require additional information such as the university's rate agreement, or representations and certifications or other forms in order to complete its review and approve the updated proposal submission. Sponsor requests for additional information should also be forwarded to OSP at osr@gwu.edu.

Negotiating the Award

The Office of Sponsored Projects is responsible for negotiating all award documents related to sponsored projects on behalf of the university. Within OSP, responsibility for negotiating these awards is assigned to the Contracting Officers or other authorized designees as assigned. Contracting Officers review all terms and conditions of the documents to ensure compatibility with university policies and procedures, and to endeavor to support the university's mission and principles of academic freedom. Award terms are reviewed for conformance with the proposed budget and scope of work, and are subject to the PI's review and approval of their

responsibilities as specified in the agreement, as applicable. The Contracting Officers work with sponsors to incorporate essential payment and other administrative and business terms, and work closely with the PIs and other university offices and staff, including but not limited to Technology Commercialization, General Counsel, and Risk Management, as needed, to verify that the university's interests are protected. PIs and others who may be contacted by sponsors to negotiate terms and conditions of any agreement related to a sponsored project should contact the appropriate Contracting Officer. See [the OSP website](#) for a list of Contracting Officers and their assigned departments, centers and institutes.

The Office of Sponsored Projects is the only university representative authorized to negotiate sponsored project agreements. The university may not accept awards and/or agreements negotiated by PIs, schools, departments, centers or institutes.

Award Acceptance

All award documents requiring signature by the university must be reviewed, negotiated as necessary, and signed by an authorized representative of the university in order to be accepted. PIs or others who receive such documents and/or are contacted to discuss the terms and conditions of any agreement must refer such inquiries to the appropriate Contracting Officer for handling or referral. In rare cases, and at a sponsor's request, the Contracting Officer can draft an appropriate agreement, but it is more typical for the Contracting Officer to provide certain terms and conditions for consideration and incorporation into a sponsor's document. Following an award's execution, Award Setup – the next step in the sponsored project lifecycle – commences.

[Return to GW Sponsored Projects Lifecycle](#)

AWARD SETUP

This is the fourth stage in the sponsored projects lifecycle. This includes verification of certain award information, project activation, and account setup including subawards.

Task/Responsibility	Primary Responsible Role	Supporting Role(s)
Cost share verification	OVPR GW School/Center	PI
Compliance verification	PI OVPR	Compliance offices (e.g. Office of Human Research, Institutional Animal Care and Use Committee, Radiation Safety)
Account Setup in EAS including all Subawards	OVPR	Award and Subaward Analysts

Award Setup and Notification of Award

The culmination of all the preparation and proposal writing and submission activity is a favorable response from the sponsor. If all goes well, an award is granted, negotiations are completed and the award is reviewed, accepted and set up for expenditures and execution.

Prompt Award Setup

The Office of Sponsored Projects is responsible for setting up awards in EAS (Enterprise Accounting System). After award documents are accepted, they are scanned into GW Documents (GWDocs), the university’s electronic information storage and retrieval system. In addition to compliance approvals and regulatory requirements, any cost sharing must be verified and in place before an award is set up in EAS.

Research Integrity

Compliance approvals as required, regulatory requirements, and cost sharing verification *must be in place before* an award is set up in EAS. The PI has the primary role and responsibility to ensure compliance with applicable regulatory requirements and university policies and procedures. In carrying out these duties, the PI is supported by the Office of Sponsored Projects. The OVPR Office of Research Integrity provides oversight to the Office of Human Research, the

Institutional Animal Care and Use Committee, the Radiation Safety Compliance as well as offering support in the processing and reporting of Conflicts of Interest, training in the Responsible Conduct of Research and other compliance functions.

FCOI at Award Set Up

Effective August 2012, federal regulations require that all PHS funded investigators have a current financial conflict of interest disclosure on file with the university. To that end, GW has developed a supplemental disclosure form that, when completed by all investigators, complies with this federal regulation. The FCOI disclosure will have to be on file before the award can be set up and activated. More information regarding this regulation and GW's procedures can be found on the [OVPR website](#).

Effective August 2012, federal regulations require that all PHS funded investigators have a current financial conflict of interest disclosure on file with the University. To that end, GW has developed a supplemental disclosure form that, when completed by all investigators, complies with this federal regulation. The FCOI disclosure will have to be on file before the award can be set up and activated. More information regarding this regulation and GW's procedures can be found on the [OVPR website](#).

Pre-Award Spending

Under limited conditions and for certain federal sponsors and grant types it may be possible for PIs to commence project activities and incur expenses 90 days prior to award acceptance, a process at the university known as Administrative Establishment. Those sponsors have specified such conditions in their grants policies and procedures. In other cases, upon meeting certain criteria and obtaining the necessary approvals as established by the university, PIs may be authorized by the sponsor to incur costs for a limited period as of the confirmed start date of the anticipated award. For more information see the [OSP website](#).

Administrative Establishment

When a PI has confirmation that an award is forthcoming and needs to commence project activities and incur expenses prior to receipt of the final award document, GW has defined a process called an Administrative Establishment of an award. This process, if approved by the Office of Sponsored Projects, permits an account to be set up in EAS on At Risk status with the understanding that if the award does not materialize, the home department of the PI will absorb any and all unrecoverable costs. More information regarding administrative establishment can be found on the [OSP website](#).

At-Risk Funding for Incrementally Funded Projects

Projects that are incrementally funded and only authorized to spend during a specified period may request At-Risk status for time and/or funding to continue work without interruption.

Award Setup

The Award Setup Process involves entering award data by the Award Analyst into EAS to establish budget line items, performance period dates, deliverable requirements and certain terms and conditions as well as other information for tracking and reporting purposes. A notification is generated from EAS and an “Award Funding Alert” is forwarded to the PI with pertinent details of the Award including: Sponsor Name, Start and End dates, Total Funding Amount, and Award Status.

[Return to GW Sponsored Projects Lifecycle](#)

AWARD MANAGEMENT AND ADMINISTRATION

This is the fifth stage in the sponsored projects lifecycle. This involves post award project management from planning, award management, monitoring progress and change requests including subaward management.

Task/Responsibility	Primary Responsible Role	Supporting Role(s)
Initiate Project implementation including obtaining resources	PI	GW Department/School
Account monitoring including cost sharing	PI GW School/Center	OVPR GCAS
Manage financial and non-financial compliance	PI GW School/Center	OVPR
Manage change requests (budget, key personnel changes) and prepare necessary documentation	PI GW School/Center	OVPR
Review/approve change requests	OVPR	GW School/Center
Submit invoices and financial reports	GCAS	PI OVPR GW School/Center
Submit technical reports	PI	OVPR
Monitor and pursue collections	Financial Operations Division	GCAS
Manage licensing and Intellectual Property	PI OVPR	OGC

Award Administration

Award administration begins when the university receives [notice of an award](#), continues through the term of the sponsored project, and culminates in the [closeout of the award](#) and submission of final reports to the sponsor.

The Principal Investigator has primary responsibility for the administration of the award that entails the following activities:

- [expending funds](#);
- [making modifications](#) to the project budget, personnel or timeframe;
- [monitoring financial activity](#);
- issuing [project reports](#); and
- establishing and monitoring [subawards](#)

Project Expenditures

GW complies with the [OMB Uniform Guidance \(2 CFR §200\)](#) (Cost Principles for Educational Institutions), Federal Acquisition Regulations (FARs), and sponsor specific rules and regulations. OMB Uniform Guidance (2 CFR §200) identifies allowable direct cost categories and prescribes a standard distribution and allocation method for the recovery of F&A (indirect) costs. In addition, the circular establishes standards for consistency in the treatment of costs for institutional accounting and applies to grants, contracts, and other award vehicles accepted by the university. Costs charged to federally sponsored programs must be reasonable, allocable, and allowable charges under applicable federal standards and they must be permitted under the terms of the specific award and charged consistently.

Direct Costs

Direct costs are those costs that can be identified specifically with a particular sponsored project or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Direct costs are directly related to the expenses necessary to fulfill the project's objectives. Examples of typically allowable direct costs include:

- Salary & Wages for Personnel & Fringe Benefits
- Procurement of Goods and Services
- Participant Support Costs
- Equipment
- Subawards
- Local, Domestic, and International Travel
- Student Support

Program Personnel

Faculty members committing effort on sponsored programs should work with their units to submit appropriate documentation to have the expenses posted to the awards. Summer compensation is permissible if effort is committed during the summer. However, summer salary is subject to GW policy and sponsoring agency effort limitations. Faculty that request sabbatical leave may continue to work on their sponsored projects. For more details on summer salary compensation as well as sabbatical leave, please refer to the GW [Faculty Handbook](#).

When hiring for positions at GW it is important to consider the various employment categories. The employment category is contingent upon a number of factors which could include: duration of the position, hours worked per week, month, fiscal year, etc. In addition, it is important to note that all part-time and full-time benefitted job opportunities must post to the GW Jobs

employment website for a minimum of three (3) calendar days. For further information on the posting requirements, please contact your [HR Client Partner](#).

Administrative and Clerical Salaries should normally be treated as indirect costs and generally should not be charged directly to a federal sponsored project unless integral to the project. OSP staff can assist in determining when this may be allowable as a direct cost and aid in receiving the required sponsor approval. For additional information on direct charging of administrative and clerical salaries please see the GW [Direct Charging of Administrative Costs Associated with Sponsored Projects](#) policy and GW's [Guidance on Direct Charging Administrative Costs to Sponsored Projects](#).

Please note that prior approval must be attained if administrative cost was not included in the proposal and approved in the award document prior to changing to the sponsored project.

Supplemental Compensation

A faculty member may participate as a Co-Investigator on sponsored projects in other GW schools or departments; interdisciplinary research is always encouraged. However, a faculty member may not normally serve as a consultant to another GW project; [exceptions](#) may be made when the service involves interdisciplinary work crossing departmental lines or when a separate or remote operation is involved provided that such consulting arrangements are specifically provided for in the federal award or approved in writing by the federal awarding agency.

FCOI at Time of Hire or Transfer to New Sponsored Project

Any new investigator on a project subject to the PHS FCOI requirement will have to have a supplemental disclosure form on file before the investigator may begin to work on the project. For more information on FCOI during post award management please visit the [OVPR Website](#).

References to important and detailed information about benefits, employment, disciplinary action, terminations and other matters of interest regarding employment at GW can be found by accessing the [Employee Handbook](#).

Fringe Benefits

Fringe benefits are calculated as a percentage of salaries for all regular full-time employees, some part-time employees and temporary hourly wage employees to cover such benefits as retirement, health care, and tuition benefits. The rates are set as part of the Facilities & Administrative Rate Agreement and can be found on the [Office of the Comptroller website](#).

Procurement Procedures

In accordance with the university's [Bids, Quotations, and Named Source Justification Policy](#), the university procures goods and services for sponsored projects based on the standards applicable to federally sponsored programs. Such procurements require appropriate approvals and detailed documentation that will generally be sufficient to meet the rules of state, local or private sponsors as well as the requirements of a specific sponsored agreement. The [Procurement Department](#) has overall responsibility for procurements at GW.

Procurement of Goods and Services

GW offers three methods for procuring goods and services. The method varies depending on the nature and amount of the procurement involved.

1. [iBuy Goods & Services](#)
2. Procurement-Card ([P-Card](#)) (for certain goods and services under \$3,500)
3. [EAS](#) (used to create online requisitions for purchases of goods and services not made with iBuy, P-Card and for goods and services exceeding the \$3,500 threshold)

All procurements must meet the requirements for reasonableness, allowability, allocability and consistency.

Office Supplies, general use office equipment, and supplies are generally not allowed as direct charges to a federal sponsored project. The Office of Sponsored Projects staff can assist in determining when this may be allowable. The GW [Direct Charging of Administrative Costs Associated with Sponsored Projects](#) and the [Identification and Treatment of Unallowable Costs](#) policies can assist PIs in budgeting for allowable costs.

For further information on procurement of goods and services for sponsored projects at GW, please visit the [Procurement Website](#).

Subawards

PIs involve collaborators through subaward agreements where they agree to contribute to specific aspects or components of the overall project's research and/or development scope of work. Please see the [Subaward Management](#) section for details. Subcontract terms and conditions are drafted by the Office of Sponsored Projects and require final processing and execution by the Procurement Office.

Travel

The PI and program staff must review and follow the sponsor and GW [Travel, Entertainment and Business Expense Reimbursement Policy](#) prior to traveling under a sponsored project. In addition, the following should be considered before making any travel arrangements: 1) funding availability, 2) purpose of the travel and how it relates to the purpose of the grant, and 3) timing of the travel, does it occur within the period of the award. Special attention must be paid to international travel. International travel in most cases will require prior approval from the sponsor even if it was specifically requested in the funding application. PI's engaged in international travel must adhere to GW's [International Travel Approval Policy](#) and the [International Travel Insurance Policy](#). All federally funded travel must be booked as Economy Airfare in accordance with Uniform Guidance 2 CFR §200.

The [Procurement Office website](#) provides detailed information on booking travel, requesting travel advance and travel reimbursement.

Student Support

GW supports students in various ways. For more information on student support please visit the [Office of Graduate Student Assistantships and Fellowships](#) website and the [OVPR website](#) for incorporating GRAs, GRFs, and GFs into sponsored projects. Another available resource is the [Taxable & Non-Taxable Payments to Students](#) website that includes the GW Stipend and Tuition Payments to Students and their Taxability policy and tax guidance for US and International Students.

Payment to Human Subjects

For sponsored projects involving human subjects, the payment to subjects should be based on rates proposed and approved by the sponsor and IRB. A reconciliation of payments to human subjects must be maintained and made available at the sponsor's or auditor's request.

Facility and Administrative (F&A) or Indirect Costs

Indirect Costs, or Facilities and Administrative (F&A) costs are those, such as building operations and maintenance, administrative personnel and systems, and other similar costs, that benefit many activities. Cost incurred for the same purpose in like circumstances must be treated consistently, as either direct or indirect costs. [See 2 C.F.R. §§ 200.403, 405 and 413.](#)

EAS will automatically calculate the indirect cost based on the approved F&A rate per the award. Indirect costs are not calculated on cost sharing awards.

Award Modifications

When project modifications (i.e., revised budgets, no-cost extensions, etc.) are necessary, principal investigators (PIs) must provide adequate justification and ensure required approvals are obtained.

Some modifications require special review and approval by the Office of Sponsored Projects (OSP), on behalf of the university. These are known as [OSP prior approval requests](#) and include:

- Administrative Extensions
- Administrative Funding
- Internal Budgeting Revision
- Grantee Approved No-Cost Extension (NCE)

Sponsor Prior Written Approval Requirements

When required by the sponsor, the PI must work with the Office of Sponsored Projects to obtain prior approval for certain actions or expenditures. The award document terms and conditions should always be consulted about such requirements, as they would prevail over these guidelines. Except for any approvals permitted under expanded authorities as confirmed by the Office of Sponsored Projects, advance approval from the sponsor should be requested when any of the following occurs (list is not exhaustive):

- Change in scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval);
- Change in key person specified in the application or award document;
- The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or PI;
- The need for additional funding;
- The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with OMB Uniform Guidance section 200.4407- Prior Written Approval;
- The transfer of funds allotted for participant support costs or training allowances (direct payment to trainees) to other categories of expense;
- Unless described in the application and funded in the approved awards (see Prior Approvals Summary), the sub-award, transfer or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.

More information is available on the [OSP Website](#).

Award Monitoring and Financial Responsibilities

The PI is responsible for the timely monitoring, (i.e. monthly), of the financial activity for each award and may request/receive assistance from the responsible departmental unit/account administrator. All awards, including cost sharing, and program income, should be monitored and reconciled on a monthly basis. GW uses EAS to track and monitor program expenditures on sponsored projects. Account monitoring is necessary to ensure that all charges posted to the project account are accurate, allowable and correctly identified using the appropriate account code; and it minimizes cost transfers at the end of the award, which facilitates the preparation of accurate and timely final reports. The [PI Dashboard](#) is available online to PIs and Department Administrators as a means of reviewing expenditures monthly.

Office of Sponsored Projects staff is available to provide assistance in determining whether a cost is allowable or unallowable and to answer questions regarding expenditures.

Cost Transfers

Under the GW [Cost Transfers on Sponsored Agreements](#) policy, errors in the allocation of direct costs to sponsored projects are to be identified, corrected and documented with sufficient supporting documentation in a timely and consistent manner. Charges to be moved must be reasonable, allowable and allocable costs to the correct specified award. Cost transfers on sponsored projects should be initiated within sixty (60) days after posting of the original transaction in order to allow for timely completion of the review process (normally ninety (90) days after posting).

Cost transfers require a [Departmental Correction Form](#) and a [Cost Transfer Justification Form](#). All Departmental Correction Forms should be submitted to Office of Sponsored Projects using the [Accounts Payable Online Submission Form](#).

Program Income

Program income is gross income earned by a recipient that is directly generated by a sponsored activity or earned as a result of the award. These funds should be used to further project or program objectives. At times program income funds may be used to meet a cost share commitment. More more information can be found in the

[Managing Program Income Generated on Sponsored Projects](#) provides guidance for determining whether any income earned as a result of a sponsored program is program income (as defined in (2 CFR §200) Subpart D, 200.307 “Post Award Requirements.”

Project Reporting

In general, sponsored projects require both financial and technical reports. Other reports such as property or patent reports may also be required. If a progress report is a requirement for incremental funding in a multi-year grant, the report must be processed through the Office of Sponsored Projects (OSP) as an [award continuation request](#). The PI should work with the departmental administrator to ensure all required reports are submitted on time. OSP Sponsored Projects Administrators (SPA) post award staff may be contacted with any questions about reporting requirements.

Financial Reports

[Grants and Contracts Accounting Services \(GCAS\)](#) is responsible for completing and submitting financial reports and invoice vouchers for sponsored projects. PIs are copied on the submission of interim financial reports and invoices as a means of review; PIs are required to certify all expenditures are accurate on Final Financial Reports. PIs are generally allotted five (5) business days to review and approve the reports before submission to the sponsor. If not certified and no communication is received from the PI, GCAS will file the report to ensure the university is in compliance with the sponsor's reporting requirements.

To ensure compliance with 2 CFR §200's final invoice voucher submission and cash draw deadline, GW closeout timeframe is 75 days from the end date of the award for federal awards. The reporting deadlines for non-federal awards vary by sponsor. Please consult your award notice and/or your post-award SPA award for additional guidance.

Technical Reports

Technical Reports are prepared and submitted by the PI should copy the responsible SPA post award on email submissions. The PI must submit technical reports to sponsors as required per the award. Most sponsors require a final technical report and may require additional interim reports. Late reports reflect poorly on the university and may preclude additional funding to both the PI and to the university until the reports are filed.

Other Reports and Deliverables

Some sponsors may require other reports such as property, disposition of assets and patent invention disclosure reports. Most federal awards require a Final Invention Statement & Certification form to be submitted. PIs should review the terms of the particular award for other deliverables that may be required and contact the SPA post award if guidance is needed. For

further information on patent invention disclosure reports, including when disclosure is required, please contact the [OVPR Technology Commercialization Office](#).

Effort Reporting

In accordance with 2 CFR §200.430, effort reporting provides a method for GW to confirm to sponsoring agencies that direct labor charges allocated to sponsored projects are reasonable and reflect the actual work performed. The PI and program staff must confirm time and effort expended on his/her award/s twice a year according to the GW [Effort Reporting Policy](#). Prompt review and correction of an employee's effort on a sponsored project are essential each time effort is confirmed for a specific period of performance.

Grant Transfers

When a PI intends to relocate to a new institution with an awarded project, it is the PI's responsibility to work with their departmental administrator to submit a request through the school and the Office of Sponsored Projects for the relinquishment of that award by initiating and submitting a [Grant Transfer Notification](#).

As awards are issued to GW and not the PI, GW has the ultimate authority to determine if the award is retained or relinquished to the PI's new institution.

Monitor and Pursue Collections

The [GCAS Collections Team](#) is responsible for monitoring accounts receivable and the financial management of each award as it moves through its life cycle. The Collections team within the Financial Operations division carries out efforts on delinquent invoices with support provided by GCAS. GCAS provides billing and cash management services and GCAS staff take an active role in preventing bad debt loss by working with the PI and the sponsor to monitor account activity. Any loss as a result of a bad debt is the responsibility of the PI or the department/school.

Manage Licensing and Intellectual Property

License agreements are worked out through the collaborative efforts of the PI, OVPR/TCO and OGC. It is important to contact the [Technology Commercialization Office](#) if you have any questions and/ or if you anticipate any intellectual property resulting from your project.

[Return to GW Sponsored Projects Lifecycle](#)

SUBAWARD MANAGEMENT

The tasks associated with this stage fall within the fifth stage of the sponsored projects lifecycle – Award Management and Administration. Subaward Management addresses the details of developing, negotiating, issuing and managing subawards. Subawards include sub-grants, sub-cooperative agreements, sub-contracts, etc.

Task/Responsibility	Primary Responsible Role	Supporting Role(s)
Draft Subaward agreement and obtain signatures	OVPR	PI GCAS Procurement
Distribute agreement	OVPR	
Subrecipient invoice review	PI GW School/Center	OVPR
Subrecipient invoice processing	Accounts Payable	PI GW School/Center
Request modification of subaward (if necessary)	PI	OVPR
Negotiate and issue modification of subaward (if necessary)	OVPR	GCAS

Subawards

A subaward is a formal written agreement made between GW and another legal entity (subrecipient) to perform substantive programmatic activity under one of the university’s sponsored projects. When a defined portion of GWs award (prime award) includes collaborative work with another organization or institution a subaward agreement is issued by GW. Each subrecipient must have its own PI responsible for the subrecipients’ programmatic decision making to carry out the goals and objectives included in GW’s prime award.

Subrecipients must comply with the terms and conditions of the subaward agreement, including terms and conditions that flow down from GW’s prime award, as well as compliance approvals, regulatory requirements, and cost sharing commitments, if applicable.

[Grants and Contracts Accounting Services \(GCAS\)](#) is responsible for maintaining internal controls necessary to minimize risk and ensure successful collaboration and compliance. GCAS performs the following functions pertaining to subawards:

- Completes ‘Subcontract Risk Assessment Form’ on all subrecipients based on certain criteria on financial and programmatic information and provides a subrecipient approval;

- Issues ‘Annual Subrecipient 2 CFR §200 Certification Letter’ to all subrecipients’ and reviews subrecipients’ annual 2 CFR §200 single audits;
- Establish guidelines and single audit and/or financial statement controls to mitigate risk if any
- Implement corrective action plan if necessary.

Office of Sponsored Projects (OSP) staff is responsible for processing of subaward agreements, including drafting, issuance, execution and distribution of subaward agreements and modifications as required. Subcontracts require final processing and execution by the Procurement Office.

Subrecipient Monitoring

The role of the PI is to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with the applicable regulations, the terms and conditions of the subaward; and that subaward performance goals are achieved. In addition, the PI is responsible for approving invoices and/or financial reports, and monitoring technical reports to ensure congruency between the subrecipient’s technical performance and financial billing.

The role of OSP staff is to review invoices for allowability of expenses, approve invoicing for payment, to partner with the PI to monitor the subrecipient’s adherence to the subaward’s terms and conditions, and document subrecipient monitoring activities as they pertain to the monitoring process. For additional details on roles and responsibilities related to subrecipient monitoring, please go to the [Subaward Monitoring and Management webpage](#).

AWARD CLOSEOUT

This is the sixth and final stage in the sponsored projects lifecycle. During the closeout process the following occurs: confirmation of deliverables, subaward closeout, award cost reconciliation, final invoicing and final award closeout.

Task/Responsibility	Primary Responsible Role	Supporting Role(s)
Award Cost Reconciliation (verifying that expenses have been recorded, reported and invoiced)	PI	OVPR GCAS
Final Invoice and Financial Reports	GCAS	PI OVPR
Submit Final Technical Reports	PI	OVPR SPA
Update Award Status in EAS	OVPR GCAS	
Complete Contractor's Releases and Equipment Disposition	PI	OVPR GCAS
Close and archive financial reports	GCAS	OVPR
Close and archive technical reports	PI	OVPR

The university has a responsibility to closeout completed sponsored projects in a timely and accurate manner. The award closeout process includes documenting and assuring the fulfillment of the terms and conditions of the award, of certifying GW's compliance with applicable regulations, final technical and financial reports, patent disclosures and property inventory. In addition, this process includes the collection of outstanding accounts receivables and the distribution of any residual funds. The award closeout stage starts 90 days prior to the end date of the award and typically concludes 90 days after the end date of the award which includes the drawdown of funds.

Award Closeout Process

The award closeout timeline begins 90 days prior to the end date of the award and typically concludes 90 days after the end date of the award which includes the draw of funds. See [Award Closeout Timeline](#).

The award management system sends email alerts to the principal investigator (PI), school support staff, Office of Sponsored Projects (OSP) and Grants and Contracts Accounting Services (GCAS) at 90, 60 and 30 days prior to an award's end date. These alerts are intended to assist in

the award closeout process and in identifying and resolving issues prior to final report filing deadlines.

OSP and GCAS assist the PI throughout the closeout process. Timely award closeouts are monitored as part of the OMB Uniform Guidance (2 CFR §200) audit and compliance with federal regulation and university policies is very important.

Award closeout activities generally include:

- Confirming that all expenditures including salaries have posted correctly and make any necessary adjustments.
- Completing the final budget review, making adjustments and processing any final expenditures.
- If necessary, initiating cost transfers in accordance to the [Cost Transfers on Sponsored Projects Policy](#)
- Verifying that any outstanding encumbrances have been paid or liquidated.
- Preparing and submitting final technical, patent and property reports (as may be required).
- Identifying files for retention in accordance with regulations.

GCAS will complete any final billings, collect any outstanding accounts receivables, publish the final financial report, and return any residual funds, as appropriate.

Final Invoices, Financial, Technical and Other Reports

Due dates for final invoicing and submission of final reports vary by sponsor. It is important that all departments involved in closeout activities respond promptly to any inquiries. GCAS drafts the final financial reports and submits to the PI for review, adjustment and/or approval before GCAS submits to the sponsor. Once GCAS has submitted the approved final financial report to the sponsor, any remaining project funds are no longer available to pay expenditures and any subsequent expenditure will be charged to the PI's department or school. Failure to submit the required reports promptly may jeopardize the PI's and GW's future funding.

Residual Funds on Fixed Price Awards

Some sponsored projects are negotiated on a fixed-price or fixed-amount basis, meaning that the university guarantees to deliver a product or perform a service within a specified period of time and at a fixed priced or fixed amount agreed in advance, regardless of actual costs incurred. Proposals created for fixed priced awards are expected to estimate costs close to the actual costs. For federal awards, the cost principles should be used as a guide in creating the budget.

It is the responsibility of the PI to take all necessary steps so that all appropriate costs are charged to the sponsored project and that all required technical deliverables/progress reports, except financial reports and invoices, are submitted and accepted by the sponsor. On occasion, a residual balance exists when there are funds remaining on the award. Overages on fixed priced or fixed amount awards are the responsibility of the PI and department. Residual fund transfers are distributed in equal portions to the PI and the school or department without adjustment if the award recovered the applicable Facilities and Administrative (F&A) rate, as approved by the university's cognizant audit agency. If not, the residual transfers will be adjusted to reflect the full recovery of F&A costs prior to the transfer. The calculation will be based on the university negotiated rate multiplied by the appropriate direct costs or the full budgeted amount of proposed IDC, whichever is greater. Proposals approved with a lower F&A rate than the university's negotiated rate are not excluded from this policy.

For more information regarding closeout practices and procedures, please see GW's [Award Management and Closeout Policy](#).

Sponsored Projects Record Retention

Sponsored projects related records should be retained in accordance with sponsored agreements, federal regulations and GW's [Records Management Policy](#).

[Return to GW Sponsored Projects Lifecycle](#)

APPENDIX A: PROPOSAL SECTIONS AND THE CRITICAL QUESTIONS THEY ANSWER

Abstract or Project Summary	<i>What are you going to do and why is it needed?</i>	A clear, concise summary of the entire proposal
Project Description	<i>How are you going to do what is in the project summary?</i>	The goals and objectives and evaluation criteria are clear and understandable
CV, Biosketch	<i>Do you and the key personnel have expertise to accomplish the work?</i>	The most relevant publications and products are included
Budget/Budget Justification	<i>How much will it cost?</i>	The financial description is realistic and supports the technical description and programmatic needs
Other Support	<i>Have you ever received external funding?</i>	Your active and pending support will document experience and committed
Facilities and Other Resources	<i>Does your institution have adequate resources to accomplish the work?</i>	All relevant personnel as well as technical resources have been included
References Cited	<i>Is this a question that needs to be answered or problem addressed?</i>	You adequately reviewed and are familiar with the current literature
Cover Sheet	<i>What is the information about your institution and key personnel?</i>	Your administrative details are included which follow the sponsor guidelines

Some Common Elements of a Good Proposal

- Starts with a good concept
- Has goals and objectives that are clear and understandable
- Is readable, well-organized, grammatically correct and free of jargon
- Has a realistic budget that reflects the project goals
- Is responsive to sponsor mission and interests

APPENDIX B: OMB COST PRINCIPLES

2 CFR §200 Subpart E, section 403, 404 and 405

Cost Principles for Educational Institutions (OMB Uniform Guidance (2 CFR §200))

Reasonable: According to OMB Uniform Guidance 2 CFR §200.404, a cost is “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. In other words, the costs would be considered reasonable for the performance of the work by a prudent person taking the same circumstances into consideration.

Among the considerations in evaluating reasonableness are whether the cost is: (i) necessary for the operation of the institution or (ii) necessary for the performance of an award and (iii) the cost is consistent with institutional policies.

Allocable: According to OMB Uniform Guidance 2 CFR §200.405, a cost is “Allocable” if the goods or services involved are chargeable or assignable to such cost objectives in accordance with relative benefits received or other equitable relationship. In more simple terms, Allocability means that:

- Only expenses that specifically benefit a program can be charged to that program, or
- If an expense benefits more than one program, it is to be allocated among the programs in proportion to the benefit each program receives, or
- It is necessary to the overall operation of the institution and is deemed to be assignable in part to sponsored programs.

Consistent: Consistent treatment of costs is a basic cost accounting principle and is required by OMB Uniform Guidance (2 CFR §200) to assure that the same types of costs are not charged to federally sponsored programs both as direct costs and as indirect costs. According to OMB Uniform Guidance (2 CFR §200), a cost is “Consistent” if costs incurred for the same purpose, in like circumstances, are either direct costs only or F&A (indirect) costs only, but not both. That is, charges in like circumstances are treated in like manner as either direct or indirect charges, and such charges are treated the same from one department to the next and all across the university.

As an example of unlike circumstances, an administrative person could be charged as a direct charge IF special “unlike” circumstances were present, for example- a program that requires a specific person dedicated to it for an administrative purpose, such as a technical typist hired to do specific program tasks,

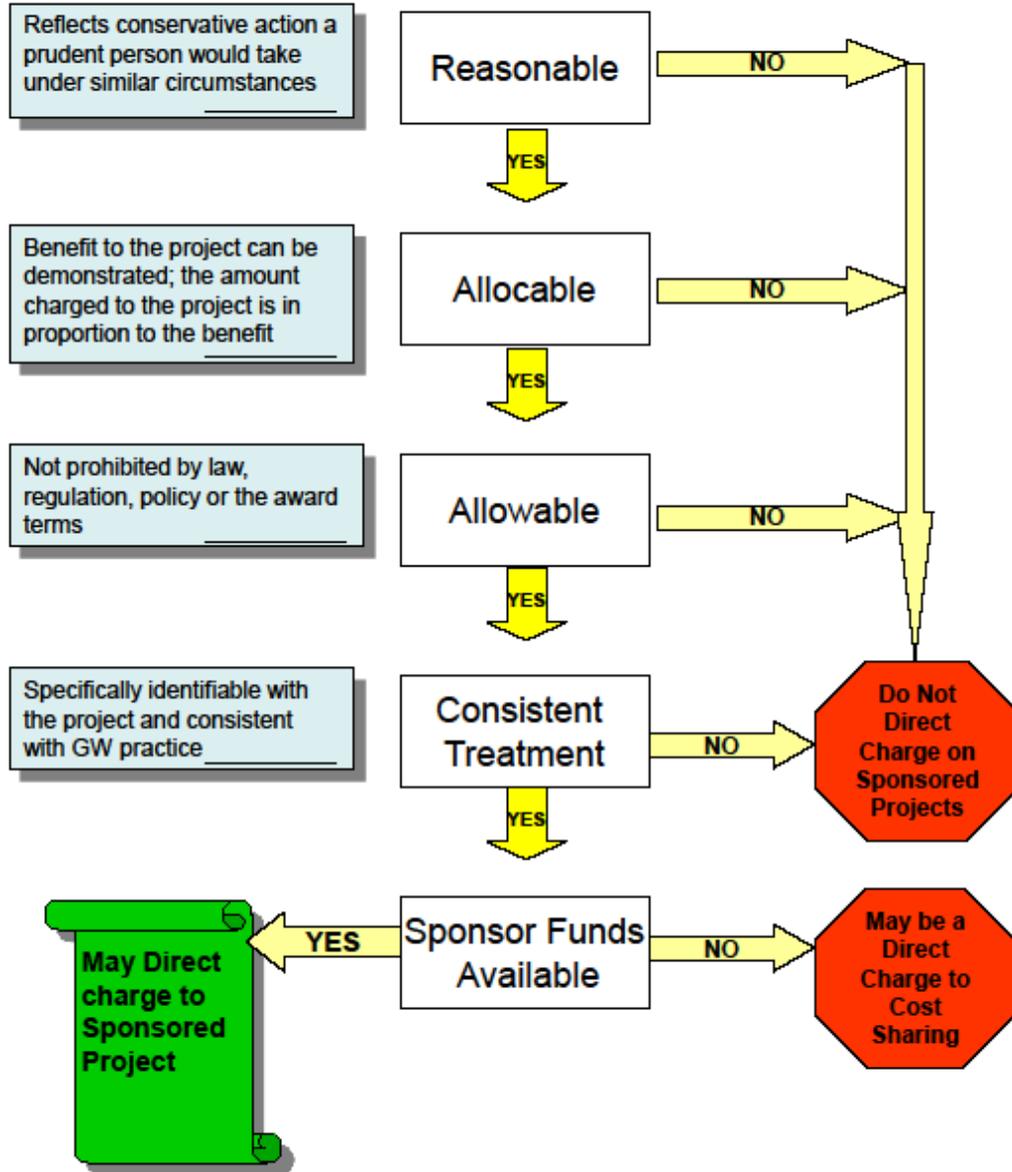
Allowable: The costs charged to an award must be permitted (i.e., “Allowable”) under the terms and conditions of the award, GW’s policies, and Uniform Guidance Subpart E – Cost Principles.

In this regard, it is important to recognize that the fact that a cost requested in a budget is awarded as requested, does not confirm a determination of allowability. For example, organizations are responsible for presenting costs consistently and must not include costs associated with their F&A rate as direct costs. A cost could also subsequently be determined to be unallowable because of the category of cost. Examples of budget items that are usually unallowable include: alcohol, entertainment, gifts, unusually high salary increases, and salary greater than any agency salary cap.

See the GW [Identification and Treatment of Unallowable Costs on Sponsored Projects Policy](#) for a more comprehensive list of costs determined to be unallowable on federal programs.

APPENDIX C: OMB (2 CFR §200) FLOWCHART

The Cost is.....



APPENDIX D: SUBRECIPIENT OR CONTRACTOR DETERMINATION CHECKLIST (FOR FEDERAL AWARDS ONLY)

Name of Entity: _____

CHECKLIST QUESTIONS (Complete both lists to ensure accuracy)

SUBRECIPIENT – Check the boxes below if the answer to the question is “yes”. (“Yes” indicates the entity has the characteristics of a Subrecipient). Per 2 CFR §200.93, “Subrecipient” means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Check if “Yes”	Will the entity:
	Determine who is eligible to receive what Federal financial assistance?
	Have its performance measured in relation to whether the objectives of the Federal program was/were met?
	Have responsibility for programmatic decision-making?
	Have responsibility for adherence to applicable Federal program requirements specified in the Federal award?
	In accordance with its subaward, use the Federal funds to carry out a program for a public purpose specified in an authorizing statute, as opposed to providing goods or services for the benefit of GW?

CONTRACTOR – Check the boxes below if the answer to the question is “yes”. (*Under this list “Yes” indicates the entity has the characteristics of a Contractor*). Per 2 CFR §200.23, “Contractor” means an entity that receives a contract as defined in 2 CFR §200.22 Contract. Per 2 CFR §200.92, “Contract” is defined as a legal instrument by which a non-Federal entity obtains goods and services needed to carry out the project or program under a Federal award. The term as used in this part does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward (see §200.92 Subaward).

Check if “Yes”	Does the contractor:
	Provide the goods and services within normal business operations?
	Provide similar goods and services to many different purchasers?

	Normally operate in a competitive environment?
	Provide goods or services that are ancillary (secondary) to the operation of a Federal program?
	Fall under the compliance requirements of the Federal program as a result of the agreement (though similar requirements may apply for other reasons)?

Based on checklist results, the entity characteristics under the two checklists above indicate the Contractor is a (*Circle one*):

SUBRECIPIENT or CONTRACTOR

Explanation for Decision (As Needed): _____

In making the determination of whether a subrecipient or contractor relationship exists, the substance of the relationship is more important than the form of the agreement. It is not expected that all characteristics will be present and judgment should be used in determining whether the entity is a subrecipient or contractor. If you have questions as to how the Contractor should be classified, check with your Sponsored Project Administrator.

Principal Investigator Name: _____

Signature: _____ Date: _____

APPENDIX E: REFERENCES/LINKS TO GW POLICIES AND GOVERNMENT REGULATIONS/CIRCULARS

Finance-related Sponsored Projects Policies

- [Award Management and Closeout](#)
- [Direct Charging of Administrative Costs Associated with Sponsored Projects](#)
- [Cost Sharing on Sponsored Projects](#)
- [Cost Transfers on Sponsored Projects](#)
- [Effort Reporting](#)
- [Financial Management Responsibility](#)
- [Financial Transactions Adjustment](#)
- [Identification and Treatment of Unallowable Costs on Sponsored Projects](#)
- [Categorization of External Funding](#)
- [Subrecipient Monitoring](#)
- [Travel, Entertainment and Business Expense Reimbursement](#)
- [International Travel Approval](#)
- [Policy on Conflicts of Interest and Commitment for Faculty and Investigators](#)

References to Government Regulations/Circulars

- [OMB Uniform Guidance \(2 CFR §200\)](#), Cost Principles for Educational Institutions;
- [OMB Uniform Guidance \(2 CFR §200\)](#), Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations
- [OMB Uniform Guidance \(2 CFR §200\)](#), Audits of States, Local Governments, and Non-Profit Organizations;
- [Code of Federal Regulations](#) is the codification of the general and permanent rules published in the Federal Register by the executive
- [Catalog for Federal Domestic Assistance](#) (CFDA)
- The [Federal Demonstration Partnership](#) (FDP) is a cooperative initiative among 10 federal agencies and 155 institutional (university) recipients of federal funds; its purpose is to reduce the administrative burdens associated with research grants and contracts.
- [Federal Cost Accounting Standards](#) applicable to educational institutions (CAS 501, 502, 505, and 506)
- [The Federal Acquisition Regulation \(FAR\)](#) governs all federal contracts.
- [ITAR](#): International Trafficking in Arms Regulations and the [United States Munitions List](#)
- [EAR](#): Export Administration Regulation and the [Commerce Control List](#) (CCL)

APPENDIX F: OTHER ESSENTIAL GW OFFICES

[The Office of the Comptroller](#) is responsible for management of the university's internal and external financial reporting which includes accounting, fixed assets, grants and contracts accounting, and administrative financial systems. The Comptroller's Office is also primarily responsible for the design and maintenance of the system of internal controls over financial data. The Comptroller's Office works closely with OVPR to review manage and address a wide-range of sponsored projects-related support activity.

The Financial Operations department within the Finance Division is responsible for management of the university's administrative financial operations which include [Accounts Payable](#), student accounts, collections (including sponsored projects) and [treasury management](#).

[Procurement & Travel Services](#) within the Finance Division is responsible for purchasing goods and services for the university including for all sponsored projects. The Procurement Department manages procurement including promoting competition as required by applicable sponsor requirements and provides a variety of related supporting services including materials management, administrative support and records management. The Procurement Department also oversees GW's P-card program.

Tax, Payroll, and Benefits Administration is responsible for processing the university's [payroll services](#), negotiating and administering [employee benefit programs](#), and ensuring the university's compliance with [tax regulations](#) and reporting requirements.

[The Compliance and Privacy Office](#) assists in formulation and dissemination of policies and assists in the education of university employees in federal, state and local regulations. The office also investigates allegations of non-compliance and recommends appropriate corrective actions, if necessary. The Compliance and Privacy Office is led by the Senior Associate Vice President and Chief Compliance Officer.

[The Office of Risk Management](#) serves the university community by providing support, training and the leadership necessary to maintain a safe and healthy campus, to minimize liabilities and to protect university assets.

[The Office of the General Counsel \(OGC\)](#) provides advice and counsel to GW's Board, Management, Faculty, and Staff regarding matters related to sponsored projects activities including interpretation of law and regulations as well as grants, contracts, cooperative agreements and other terms and conditions, rules and requirements associated with sponsored projects at GW. The Senior Vice President and General Counsel heads the Office of the General Counsel.

APPENDIX G: CHARACTERISTICS OF A GRANT, CONTRACT AND GIFT FOR SPONSORED RESEARCH

(Not to be considered all inclusive)

Gift	Grant	Contract
<p><u>DESCRIPTION:</u> Funds or goods that are given voluntarily to the George Washington University with no reciprocal obligations. Absence of any quid pro quo expectations.</p> <ul style="list-style-type: none"> • May be restricted or unrestricted funds – donor may define the purpose or a specific area of research that the gift is being provided for • Unexpended funds are not required to be returned • No specific period of performance • No quid pro quo • The transfer of funds or goods is irrevocable • No formal financial accounting requirements beyond a general report of expenditures • No budgetary restrictions • No formal requirement that research results be reported to the Sponsor • Imposes no requirement regarding disposition of either tangible property (e.g., equipment) or intangible property (e.g., inventions, copyrights or rights in data) • Donor(s) may be individuals, companies, corporations or foundations • Qualifies as charitable contribution for donor’s taxes 	<p><u>DESCRIPTION:</u> An arrangement under which there is a transfer of funds, property, services or anything of value from the sponsor to the institution to assist the institution in reaching a particular institutional goal or public purpose.</p> <ul style="list-style-type: none"> • PI defines the project – usually fairly loosely – Scope of Work or Proposal is cited in award • Sponsor retains the right to revoke the award and unused funds revert back to sponsor • Has a defined period of performance • Reports are normally on an annual basis • Supports further knowledge in a particular subject area or field of research • GW owns IP • Publications are not restricted • “Best efforts” are used in completing research • Benefit is normally to the grantee/PI by furthering their own purposes or programs • IRS includes scholarships, fellowships, internships, prizes and awards • May qualify as charitable contribution depending on source of funds 	<p><u>DESCRIPTION:</u> A mechanism for the procurement of a specific service or product with specific obligations for both the buyer and the seller. Creates a quid pro quo relationship.</p> <ul style="list-style-type: none"> • Sponsor or Sponsor and PI jointly define Scope of Work • Sponsor retains the right to terminate the contract • Reports are often done more frequently than annually • Publication may require review/approval of the sponsor • Benefit is normally to the sponsor – anticipates an economic benefit as a result of the activity to be conducted • Contractor generally is required to produce a work product or deliverable (it’s possible this is only a report of findings) • Contractors are paid only if the deliverable is accomplished • Most involve some supervision or

APPENDIX H: INTELLECTUAL PROPERTY AND SPONSORED RESEARCH

The GW [Patents and Scholarly Work Policy](#) and the [Copyright Policy](#) provide specific guidance on intellectual property rights and obligations. These policies define how the University pursues traditional principles of education and research and encourages the creation and publication of scholarly, technical, literary and artistic work.

The University's Policy on Patents and Scholarly Work applies to all faculty, staff, and students of the University. While it imposes certain obligations on those who conduct research, its purpose is to adopt an inventor-friendly process in dealing with patents and scholarly work.

Sponsor Requirements

As a condition of receiving awards, sponsors impose various requirements on GW, including patent-related obligations. The University, through OVPR, in turn seeks to verify that certain protections for the inventor and the University related to such rights are negotiated and included in awards.

The U.S. Government: The ownership of Inventions, Discoveries, Technologies or Innovations made by university faculty, staff, or students on Government sponsored programs is determined by federal law as applied through the Award, whether a prime award directly with the Government or a federal pass-through (subaward). One major responsibility is the prompt disclosure to the Government all Inventions, Discoveries, Technologies, or Innovations made in the performance of such an Award. Such disclosures should be promptly made to the VPR through the Technology Commercialization Office. Making such disclosures enables the University to meet its obligations under the Award and is necessary to permit the inventor to potentially benefit in any royalties that may result in the event that the University elects to retain title and pursue a practical application of the Invention, Discovery, Technology, or Innovation. For a copy of the appropriate disclosure form, please go to the Technology Commercialization Office website.

Sponsors Other Than the U.S. Government: The university will normally not enter into agreements with non-government sponsors unless such agreements explicitly state what the rights of the sponsors and of the university will be in Inventions, Discoveries, Technologies and Innovations that result from the sponsored work. It is expected that the university will retain title to such Inventions, Discoveries, Technologies, or Innovations, and to any resulting patents. The PI plays an important role in reviewing and approving these negotiated arrangements.

Normally, the university would grant the sponsor certain exclusive or non-exclusive license rights in exchange for appropriate consideration which may include the payment of patent expense and royalties provided that the university is entitled to practice the patent and to permit other nonprofit organizations to practice the patent for research purposes. GW also requests that the sponsor agree that its rights in any Inventions, Discoveries, Technologies, or Innovations are subject to any rights the U.S. Government may have by virtue of its sponsorship or related research.

Rights in Inventions, Discoveries, Technologies, or Innovations

For information regarding the patenting review process, inventor's economic rights in Inventions, Discoveries, Technologies, or Innovations, and related material, please refer to GW's [Policy on Patents and Scholarly Works](#), or contact the [Technology Commercialization Office](#).

When doing industry sponsored work be cognizant of who owns the right. Technology Commercialization Office is available to provide assistance as necessary.

COPYRIGHT POLICY

The University encourages the creation and publication of scholarly, technical, literary and artistic works as part of its educational mission. GW's [Copyright Policy](#) applies to all Faculty, Librarians, Staff and Students of the university. Generally, when Faculty, Librarians, or Students, in pursuit of their normal scholarly, professional, or academic responsibilities, including normal use of the university's physical facilities, by their own initiative, create copyrightable works, the copyright and any resulting royalties may be claimed by the Faculty, Librarian, or Student as author of the copyrighted work (Note: With appropriate prior approvals as provided in the Copyright Policy, Faculty and Librarians may make Substantial Use of University resources in creating copyrightable works within the scope of their job duties).

Exceptions for "Work Made for Hire" and "Substantial Use"

When a work qualifies as a "Work Made for Hire" or when "Substantial Use" of university resources is involved, the copyright of the work shall be owned or transferred to the university or GW will endeavor to license the work.

A "Work Made for Hire" is:

- A work prepared by a Staff member or Student employed at the University within the scope of employment, or,
- A specially commissioned category of work as set forth in a specific written agreement.

- Please note: If the work is commissioned by a sponsor, the sponsor typically will require ownership of the copyright. GW generally attempts to get a license for use and to narrow down what the sponsor owns to the final work product (excluding drafts, notes, data, etc.)

Substantial Use: Substantial Use is defined in detail in the [Copyright Policy](#). Please refer to this Policy for obtaining prior approvals for how to obtain permission for Substantial Use of resources. Additionally, please note that the term “Substantial Use” does not include the use of personal office space, local telephone, library resources and personal computer equipment incidental to outside activities that are permitted under GW’s [Policy on Conflicts of Interest and Commitment for Faculty and Investigators](#).

Allocation of Royalties and Copyright Administration: For details on the Author’s share of net income associated with royalties for copyrights transferred to the University, as well as information on how copyrights are administered, please refer to the [Copyright Policy](#), or contact [OVPR](#).

Licensing Agreement

A licensing agreement is the vehicle for granting to a company the right to sell or otherwise use an intellectual property owned by the University. The agreement will be very clear regarding the field of use of the license, its exclusivity (i.e., whether the licensee has exclusive rights to market a product), its duration, and the circumstances under which it can be terminated.

It does not always make sense to patent biological material made at the University. However, even when the University has not patented a material, that material may be of commercial value to others if they would find it cheaper to buy it from the University than to develop it themselves. In such cases, the University can grant an interested company a nonexclusive license to make or use the material.

License agreements are worked out through the collaborative efforts of the Vice President for Research’s Technology Commercialization Office and GW’s Office of the General Counsel.

GUIDELINES FOR AGREEMENTS

GW offers the following guidelines to investigators and to companies wishing to partner with GW.

Authority to Enter into Agreements

Investigators can engage in preliminary discussions with industry but they cannot speak for the university or enter into agreements on their own (with the exception of private consulting agreements as defined in the [Faculty Handbook Section 5](#)). It is in their interest to follow university policy and leave the formal negotiation process and the review of proposed agreements to the appropriate university officials.

Consulting agreements and sponsored projects agreements with industry, like other grants and contracts that support specific research programs, must be negotiated and approved by the Office of the Vice President for Research. Collaborative Partnership Agreements, because they imply a broader and longer-term relationship with a company than does a specific sponsored project contract or grant and often involve the commitment of university resources must follow procedures specified by the university's policy on memoranda of understanding and be reviewed not only by the appropriate research administrator (the Vice President for Research) but also by the Office of the General Counsel. Regarding Memoranda of Understanding (MOUs), academic MOUs must be signed by the Vice President for Academic Affairs, Research MOUs must be signed by OVPR, and MOUs where significant university resources are committed must be signed by the Executive Vice President and Treasurer.

Ownership of Intellectual Property

Although exceptions may be approved in rare circumstances, the university will retain ownership of any intellectual property that results from the efforts of its investigators. However, it can grant rights to the property to a company through an appropriate licensing agreement, including the right to commercialize it.

As an educational institution, we must maintain control of discoveries made at the university so that they can continue to inform and enrich research and teaching. Parsing intellectual property may be complicated as there can be multiple interested parties. In addition, the [Bayh-Dole Act](#), as implemented in 42 C.F.R 401, prohibits universities from transferring ownership of intellectual property to a company if federal funding has supported the work, as the government retains a non-exclusive license to practice the invention around the world. Instead, the government encourages transferring technologies to industry through licenses. By retaining title to its intellectual property, the university can enable and protect its interests.

Publication of Findings

Agreements must protect both the investigator's responsibility to freely disseminate research findings and the company's interest in keeping certain information confidential.

The university recognizes that it has a responsibility to a commercial partner not to disseminate proprietary information that might, if released, jeopardize the company's market position. It also appreciates that a company sponsoring research will want an opportunity to review a research discovery stemming from the research it funds in order to determine whether the discovery is patentable. Agreements should specify that the investigator has an obligation to disclose discoveries to the university and the company as soon as possible, ideally before a publication is prepared.

The Universities Scholarly Publication Research Coalition (SPARC) gives us access to an addendum that investigators use to try and retain certain rights. GW is a member and GW's Himmelfarb Library manages the membership. "Copyrights and Author's Rights" resources can be found here: <http://library.gwu.edu/collections/copyright-and-authors-rights>.

Licensing Agreements: A license to an intellectual property allows a company to use it. Licensing agreements should strike a proper balance between a company's desire for exclusive control of a research discovery and the university's desire to verify that discoveries are indeed developed and brought to the marketplace as products that can benefit society.

Licenses can take varied forms, and the university is willing to negotiate with individual companies to seek the fairest agreement for all, taking into account the nature of the discovery; the previous investments made by the university, the company, and other sponsors; and the investments required to develop it as a commercial product.

Normally, licenses will obligate the company to pay or to reimburse the university for expenses associated with obtaining patents and to pay the university licensing fees and/or royalties on the sale of products. If the company and the university cannot reach agreement or the company does not wish to obtain a license, the university will be free to negotiate with other parties.

As spelled out in GW's [Policy on Patents and Scholarly Work](#) and in the [Copyright Policy](#), GW applies a formula in distributing revenue from intellectual properties to which the university has a claim. In most cases, 50% of the net income after expenses associated with patenting, marketing, licensing, protecting, or administering the intellectual property goes to the inventor(s), 20% to the inventor's department, 10% to the inventor's school, and 20% to the Office of the Vice President for Research.

APPENDIX I: RESEARCH INTEGRITY AND COMPLIANCE

The University has a broad range of policies governing sponsored projects activities including those in the Research and Finance Sections of the University's Policies. It is the responsibility of everyone associated with sponsored projects at GW to comply with federal, state, local laws, regulations and university policies in all aspects of any sponsored projects conducted for or on behalf of the university.

Conflict of Interest and Commitment: The complex relationships among universities, government and industry require attention to standards of procedure and conduct in research. Conflicts of interest may occur when there is a divergence between a faculty member's private interests and professional service to the university. Under the university's "One-day-a-week" rule, a full-time faculty member (except for research and medical faculty) may spend the equivalent of up to one day a week on outside consulting and other professional activities, as long as it does not interfere with university obligations.

It is expected that any member of the university staff will inform university management as appropriate of any outside obligations that may represent conflicts of interest. The importance of avoiding Conflicts of Interest/Commitment is reflected in GW's [Policy on Conflict of Interest and Commitment for Faculty and Investigators](#). This Policy provides for an annual disclosure of reportable actual, potential and apparent conflicts of interest by faculty including research faculty. Avoiding undisclosed conflicts of interest/commitment is essential in order to: maintain integrity in research, education and service; fulfill responsibilities to the federal government, the sponsor, and to the university; and to prevent damage to reputation as well as potential civil or criminal charges to the university or the individual involved.

As part of their responsibilities for managing research programs, PIs are responsible for ensuring that project staff discloses perceived or actual conflicts of interest.

Allegations of Scientific Misconduct: In pursuing the GW's Research Mission, the university attempts to promote and conform to the highest standards of ethical scientific conduct. In furtherance of this effort, and in accordance with the scientific misconduct regulations of the Office of Research Integrity of the U.S. Department of Health and Human Services, GW maintains a policy and procedures regarding allegations of scientific misconduct. "Scientific Misconduct" is the fabrication, falsification, or plagiarism, in proposing, performing, or reviewing research or in reporting research results, or other practices that seriously deviate from those that are commonly accepted within the research community for proposing, conducting, or reporting research. This does NOT include honest errors, differences in opinion or interpretation of data. University policy requires all employees or individuals associated with GW to report observed, suspected or apparent misconduct in science to the Associate Vice President for Research Compliance and Integrity, or if not available, to the Vice President for Research.

The Compliance Program reflects the University's commitment of maintaining the highest ethical standards and of complying with all applicable laws, regulations, policies, and procedures. [The Compliance and Privacy Office](#) is responsible for the administration of the university's Compliance Program. Usually, compliance issues should be addressed through normal administrative channels. However, a reporting procedure has been established as a way for employees to report instances of suspected non-compliance outside the normal chain of command. This method is intended to preserve confidentiality to the extent possible under university policy. The "Regulatory Compliance Help and Referral Line" ("Compliance Line") is provided as a way for employees to report instances of suspected non-compliance with laws, rules, regulations and policies.

[The Statement of Ethical Principles](#) sets forth the university's core values, and guides the actions of anyone acting on behalf of the university. The Statement is supported by numerous university codes and policies that tell us what to do. However, when the "right" answer is not clear from published university codes and policies, then the broad ethical principles in the Statement should be followed to make the right decision.

APPENDIX J: COMMONLY USED RESEARCH TERMINOLOGY

Term	Definition
2 CFR §200	Effective December 26, 2014, and also known as Uniform Guidance, the Office of Management and Budget (OMB) has streamlined the Federal government’s guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards in 2 CFR §200. This guidance supersedes and streamlines requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in OMB guidance); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. These modifications are a key component of a larger Federal effort to more effectively focus Federal resources on improving performance and outcomes while ensuring the financial integrity of taxpayer dollars in partnership with non-Federal stakeholders. This affects Federal awards to non-Federal entities including state and local governments, Indian tribes, institutions of higher education, and nonprofit organizations.
A-110 (superseded by 2 CFR §200)	“Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations” – The OMB Circular establishing uniform administrative requirements for grants and other agreements with institutions of higher education, hospitals, and other non-profit organizations.
A-133 (superseded by 2 CFR §200)	“Audits of States, Local Governments, and Non-Profit Organizations,” a circular published by the federal Office of Management and Budget (OMB) that establishes standards for obtaining consistency and uniformity among Federal agencies for the audit of States, local governments, and non-profit organizations expending Federal awards.
A-21 (superseded by 2 CFR §200)	“Cost Principles for Educational Institutions,” a circular published by the federal Office of Management and Budget (OMB) that establishes the principles for determining the costs applicable to grants, contracts, and other government agreements with educational institutions (also known as Sponsored Projects).
Allocable Costs	Those allowable costs that actually benefit the grant or contract to which they are being charged.
Allowable Costs	Those categories of costs that can be charged to a grant, such as salaries and equipment. Certain types of costs, such as the cost of alcoholic beverages are not allowable and may not be charged to a contract or grant.
Application (NIH)	A request for financial support of a project/activity submitted to NIH on specified forms and in accordance with NIH instructions. (See “Application and Review Processes” for detailed information about the application process, including an explanation of the types of applications.)

Approved Budget (NIH)	The financial expenditure plan for the grant-supported project or activity, including revisions approved by NIH as well as permissible revisions made by the grantee. The approved budget consists of Federal (grant) funds and, if required by the terms and conditions of the award, non-Federal participation in the form of matching or cost sharing. The approved budget specified in the Notice of Grant Award may be shown in detailed budget categories or as total costs without a categorical breakout. Expenditures charged to an approved budget that consists of both Federal and non-Federal shares are deemed to be borne by the grantee in the same proportion as the percentage of Federal/non-Federal participation in the overall budget.
Audit	A formal examination of an organization's or individual's accounts or financial situation. An audit may also include examination of compliance with applicable terms, laws, and regulations.
Authorized Organizational Official (Official (NIH))	The individual, named by the applicant organization, who is authorized to act for the applicant and to assume the obligations imposed by the Federal laws, regulations, requirements, and conditions that apply to grant applications or grant awards.
Award	Funds that have been obligated by a funding agency for a particular project
Award (Award (NIH))	The provision of funds by NIH, based on an approved application and budget, to an organizational entity or an individual to carry out an activity or project.
Awarding Office (NIH)	The NIH Institute or Center responsible for the award, administration, and monitoring of grant-supported activities.
Bequests	A type of donation or gift. Bequests and gifts are awards given with few or no conditions specified. Gifts may be provided to establish an endowment or to provide direct support for existing programs. Frequently, gifts are used to support developing programs for which other funding is not available. The unique flexibility, or lack of restrictions, makes gifts attractive sources of support.
Broad Agency Announcement (BAA)	An announcement of a federal agency's general research interests that invites proposals and specifies the general terms and conditions under which an award may be made.
Budget	The detailed statement outlining estimated project costs to support work under a grant or contract. (See also rebudget.)
Budget Adjustment	The act of amending the budget by moving funds from one category or line item to another.
Budget Period	The interval of time—usually twelve months—into which the project period is divided for budgetary and funding purposes.
Budget Period (Period (NIH))	The intervals of time (usually 12 months each) into which a project period is divided for budgetary and funding purposes.
Capital Expenditures	The cost of the asset including the cost to put it in place. For example, the price of a piece of equipment, plus the cost of any accessories, attachments, modifications, or auxiliary apparatus necessary to make the equipment usable.

CFR	Code of Federal Regulations The codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government.
Challenge Grant	A grant that provides monies in response to monies from other sources, usually according to a formula. A challenge grant may, for example, offer two dollars for every one that is obtained from a fund drive. The grant usually has a fixed upper limit, and may have a challenge minimum below which no grant will be made. This form of grant is fairly common in the arts, humanities, and some other fields, but is less common in the sciences. A challenge grant differs from a matching grant in at least one important respect The amount of money that the recipient organization realizes from a challenge grant may vary widely, depending upon how successful that organization is in meeting the challenge. Matching grants usually award a clearly defined amount and require that a specified sum be obtained before any award is made.
Change Order	A written order signed by the contracting officer, directing the contractor to make changes that the changes clause of the contract authorizes the contracting officer to order without the consent of the contractor.
Close Out	The act of completing all internal procedures and sponsor requirements to terminate or complete a research project.
Co-Investigator (NIH)	An individual involved with the principal investigator in the scientific development or execution of a project. The co-investigator may be employed by, or be affiliated with, the applicant/grantee organization or another organization participating in the project under a consortium agreement. A co-investigator typically devotes a specified percentage of time to the project and is considered “key personnel.” The designation of a co-investigator, if applicable, does not affect the principal investigator’s roles and responsibilities as specified in this policy statement.
COLA	Cost of Living Allowance granted to employees based in a foreign city, where cost of living is higher than in Washington, D.C.
Collaborative Proposal	A proposal submitted with another institution where one project description is used to perform collaborative research, but each institution submits a separate budget and receives a separate award.
Collaborator	The third party performing collaborative sponsored project effort under a Subaward.
Competing Proposals	Proposals that are submitted for the first time or unfunded proposals that are resubmitted; either must compete for research funds. Ongoing projects must compete again if the term of the original award has expired.
Competitive Segment (NIH)	The initial project period recommended for support (up to 5 years) or each extension of a project period resulting from a competing continuation award that establishes a new competitive segment for the project.
Confidentiality Agreement	A Confidentiality Agreement, also known as a Non-Disclosure Agreement, is a contract designed to protect intellectual property and proprietary interests by imposing restrictions and protections on information to be disclosed by the parties.
Consortium Agreement	Group of collaborative investigators/institutions; arrangement can be formalized with specified terms and conditions.

Consortium Agreement (NIH)	A collaborative arrangement in support of a research project in which some portion of the programmatic activity is carried out through a formalized agreement between the grantee and one or more other organizations that are separate legal entities administratively independent of the grantee.
Consultant (NIH)	An individual that provides professional advice or services on the basis of a written agreement for a fee. These individuals are not normally employees of the organization receiving the services. Consultants also include firms that provide professional advice or services.
Continuation Project (Non-Competing)	Applicable to grants and cooperative agreements only. A project approved for multiple-year funding, although funds are typically committed only one year at a time. At the end of the initial budget period, progress on the project is assessed. If satisfactory, an award is made for the next budget period, subject to the availability of funds. Continuation projects do not compete with new project proposals and are not subjected to peer review beyond the initial project approval.
Contract	A mechanism for procurement of a product or service with specific obligations for both sponsor and recipient. Typically, a research topic and the methods for conducting the research are specified in detail by the sponsor, although some sponsors award contracts in response to unsolicited proposals.
Contract Under a Grant (NIH)	A written agreement between a grantee and a third party to acquire routine goods or services.
Contract/Grant Officer	A sponsor's designated individual who is officially responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the business officer of the grantee/contractor organization, the grant/contract officer is responsible for all business management matters associated with the review, negotiation, award, and administration of a grant or contract and interprets the associated administration policies, regulations, and provisions. (For definition of scientific officer, see Program/Project Officer.)
Cooperative Agreement	An award similar to a grant, but in which the sponsor's staff may be actively involved in proposal preparation, and anticipates having substantial involvement in research activities once the award has been made.
Cooperative Agreement (NIH)	A financial assistance mechanism used when substantial Federal programmatic involvement with the recipient during performance is anticipated by the NIH Institute or Center.
COS Community of Science	A web server containing information about scientific expertise, funded scientific research, and funding opportunities for research.
Cost Accounting Standards (CAS)	Federally mandated accounting standards intended to ensure uniformity in budgeting and spending funds.
Cost-Reimbursement Type Contract/Grant	A contract/grant for which the sponsor pays for the full costs incurred in the conduct of the work up to an agreed-upon amount.

Cost-Sharing	A general term, used as a noun or adjective, that can describe virtually any type of arrangement in which more than one party supports research, equipment acquisition, demonstration projects, programs, institutions. Example A university receives a grant for a project estimated to have a total cost of \$100,000. The sponsor agrees to pay 75% (\$75,000) and the university agrees to pay 25% (\$25,000). The \$25,000 is the cost-sharing component.
Defense Acquisition Regulations (DAR)	The source regulations for research projects sponsored by the Department of Defense.
Deficit	Expenditures exceed funds available.
Deliverables	Requirements of the sponsor that are part of the contractual agreement and must be given to the sponsor at specified intervals or the end of the project period. An example would be a final report.
DFARS	Defense Federal Acquisition Regulation Supplement
Direct Costs	Clearly identifiable costs related to a specific project. General categories of direct costs include but are not limited to salaries and wages, fringe benefits, supplies, contractual services, travel and communication, equipment, and computer use. This does not include any Facilities and Administrative costs.
Direct Costs (NIH)	Costs that can be specifically identified with a particular project(s) or activity.
Domestic Organization (NIH)	A public or private non-profit institution (including Federal, State, and other agencies) or for-profit organization that is located in the United States or its territories, is subject to U.S. laws, and assumes legal and financial accountability for awarded funds and for the performance of the grant-supported activities.
Donation	Transfer of equipment, money, goods, services, and property with or without specifications as to its use. Sometimes a donation is used to designate contributions that are made with more specific intent than is usually the case with a gift, but the two terms are often used interchangeably. (Also see Gift)
Electronic Research Administration (ERA)	Conducting research administration by utilizing electronic resources such as the internet, form templates, databases, and other electronic tools.
Encumbrance	Funds that have been set aside or “claimed” for projected expenses pending actual expenditure of the funds.
Endowment	A fund usually in the form of an income-generating investment, established to provide long-term support for faculty/research positions (e.g., endowed chair).
Equipment	An article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000.
Equipment (NIH)	An article of tangible nonexpendable personal property that has a useful life of more than 1 year and an acquisition cost per unit that equals or exceeds the lesser of the capitalization threshold established by the organization or \$5,000.
Expanded Authorities (NIH)	The operating authorities provided to grantees under certain research grant mechanisms that waive the requirement for NIH prior approval for specified actions.

Expiration Date (NIH)	The date signifying the end of the current budget period, after which the grantee is not authorized to obligate grant funds regardless of the ending date of the project period or “completion date.”
Expiration Date (end date)	The date signifying the end of the performance period, as indicated on the Notice of Grant Award.
Export	The term export as used in the various export control regulations has an expansive meaning. In general, an export includes any: (1) actual shipment of any covered goods or items; (2) the electronic or digital transmission of any covered goods, items or related goods or items; or (3) any release or disclosure, including verbal disclosures or visual inspections, of any technology, software or technical data to any Foreign National/Person. An export may also include the actual use or application abroad of personal knowledge or technical experience acquired in the United States. Complete definitions of the term “Export” are contained within the regulations cited below. These regulations should be consulted when determining whether a particular course of action will constitute an export under those regulations. (Remember, discussion of the material with a Foreign National/Person, regardless of the country of which the individual is a citizen, constitutes export.)
Export Administration Regulations (EAR)	The EAR is composed of published regulations and guidelines concerning the Department of Commerce review of regulated exports. The EAR generally refers to items that have “dual use,” i.e. both military and commercial applications. Goods and services that are regulated by the EAR are listed in the Commerce Control List (CCL). The EAR and CCL are updated and re-published annually in the Code of Federal Regulations. The current EAR is published in 15 CFR §§ 730-774 (Commerce and Foreign Trade). The complete CCL is published in 15 CFR § 774, Supp. 1.
Extension	An additional period of time given by the sponsor to an organization for the completion of work on an approved grant or contract. An extension allows previously allocated funds to be spent after the original expiration date.
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 are synonymous with Indirect Costs.
Facilities and Administrative Costs (NIH)	Costs that are incurred by a grantee for common or joint objectives and that, therefore, cannot be identified specifically, with a particular project or program. These costs were previously known as “indirect costs,” and, in most instances, will be referred to in this document as “F&A costs.”
Faculty Company	An enterprise, either commercial or not-for-profit, in which one or more faculty members have a proprietary or other significant interest, pecuniary or otherwise.
FastLane	NSF’s website for electronically submitting proposals, notifications, and reports to NSF.

Federal Demonstration Partnership (NIH)	A cooperative initiative among some Federal agencies, including NIH, select organizations that receive Federal funding for research, and certain professional associations. Its efforts include a variety of demonstration projects intended to simplify and standardize Federal requirements in order to increase research productivity and reduce administrative costs.
Federal Institution (NIH)	A Cabinet-level department or independent agency of the executive branch of the Federal Government or any component organization of such a department or agency.
FEDIX	On-line federal database serving most federal agencies for on-line searches.
Fee (NIH)	An amount in addition to actual, allowable costs incurred that is normally paid to a for-profit organization under a contractual arrangement. This increment above cost also is referred to as “profit.” (Also see “Grants to For-Profit Organizations–Small Business Innovation Research and Small Business Technology Transfer Programs–Allowability of Costs and Fee-Profit or Fee.”)
Final Report	The final technical or financial report required by the sponsor to complete a research project.
Financial Assistance (NIH)	Transfer by NIH of money or property to an eligible entity to support or stimulate a public purpose authorized by statute.
Fiscal Year (FY)	Any twelve-month period for which annual accounts are kept (at George Washington University, July 1 through June 30; Federal Fiscal is October 1 through September 30).
Fixed Amount Awards	Fixed Amount Awards, as defined under 2 CFR §200 Section 45 are a type of grant agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to actual costs incurred under the Federal award. Accountability is based primarily on performance and results. However, Fixed Amount Award proposal applications should use 2 CFR §200 SubPart E (the “Cost Principles”) as a guide when developing your budget and budget justification. These costs must be justified with the assurance that GW will realize no increment above actual cost. For additional information on budgeting under fixed amount awards, please contact your Sponsored Project Administrator.
Foreign Component (NIH)	Under a grant to a domestic organization, the performance of any significant element or segment of the project outside of the United States, either by the grantee or by a researcher employed by a foreign organization, with or without grant funds.
Foreign National/Person	The term Foreign National/Person means a person (natural person as well as a corporation, business association, partnership, society, trust, or any other entity, organization, or group, including government entities) who is not a lawful permanent resident of the U.S., i.e. has not been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws or who is not a protected individual. (A Foreign National/Person is a person that has not been issued a “green card” by the U.S. government, or who possesses only a student visa.)

Foreign Organization (NIH)	An organization located in a country other than the United States and its territories that is subject to the laws of that country, regardless of the citizenship of the proposed principal investigator.
For-Profit Organization (NIH)	An organization, institution, corporation, or other legal entity that is organized or operated for the profit or financial benefit of its shareholders or other owners. Such organizations also are referred to as “commercial organizations.”
Fringe Benefits	Employee benefits paid by the employer. (e.g., FICA, Worker’s Compensation, Withholding Tax, Insurance, etc.) (Current rates)
Full-Time Appointment (NIH)	The number of days per week and/or months per year representing full-time effort at the applicant/grantee organization, as specified in organizational policy. The organization’s policy must be applied consistently regardless of the source of support.
Fundamental Research	As used in the export control regulations, Fundamental Research includes basic or applied research in science and/or engineering at an accredited institution of higher learning in the United States where the resulting information is ordinarily published and shared broadly in the scientific community. Fundamental Research is distinguished from research that results in information that is restricted for proprietary reasons or pursuant to specific U.S. Government access and dissemination controls. University research will not be deemed to qualify as Fundamental Research if: (1) the University or researcher accepts any restrictions on the publication of the scientific and technical information resulting from the research, other than limited pre-publication reviews by research sponsors to prevent inadvertent divulging of proprietary information provided to the researcher by the sponsor or to insure that publication will not compromise patent rights of the sponsor; or (2) the research is funded by the U.S. Government and specific access and dissemination controls regarding the resulting information have been accepted by University or the researcher.
Funding Cycle	Range of time during which proposals are accepted, reviewed, and funds are awarded. If a sponsor has standing proposal review committees (or boards) that meet at specified times during the year, application deadlines are set to correspond with those meetings. For some sponsors, if proposals are received too late to be considered in the current funding cycle, they may be held over for the next review meeting (i.e., National Science Foundation’s Target Dates).
Gift	Gifts and bequests are awards given with few or no conditions specified. Gifts may be provided to establish an endowment or to provide direct support for existing programs. Frequently, gifts are used to support developing programs for which other funding is not available. The unique flexibility, or lack of restrictions, makes gifts attractive sources of support. (Also see Donation.)
Grant	A type of financial assistance awarded to an organization for the conduct of research or other program as specified in an approved proposal. A grant, as opposed to a cooperative agreement, is used whenever the awarding office anticipates no substantial programmatic involvement with the recipient during the performance of the activities.

Grant (NIH)	A financial assistance mechanism providing money, property, or both to an eligible entity to carry out an approved project or activity. A grant is used whenever the NIH Institute or Center anticipates no substantial programmatic involvement with the recipient during performance of the financially assisted activities.
Grant/Contract Officer	A sponsor's designated individual who is officially responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the business officer of the grantee/contractor organization, the grant/contract officer is responsible for all business management matters associated with the review, negotiation, award, and administration of a grant or contract and interprets the associated administration policies regulations, and provisions (For definition of scientific officer, see Program/Project Officer.).
Grantee (NIH)	The organization or individual awarded a grant or cooperative agreement by NIH that is responsible and accountable for the use of the funds provided and for the performance of the grant-supported project or activities. The grantee is the entire legal entity even if a particular component is designated in the award document. The grantee is legally responsible and accountable to NIH for the performance and financial aspects of the grant- supported project or activity.
Grants Management Officer (GMO) (NIH)	An NIH official responsible for the business management aspects of grants and cooperative agreements, including review, negotiation, award, and administration, and for the interpretation of grants administration policies and provisions. Only GMOs are authorized to obligate NIH to the expenditure of funds and permit changes to approved projects on behalf of NIH. Each NIH Institute and Center that awards grants has one or more GMOs with responsibility for particular programs or awards.
Grants.gov	Source to find and apply for federal government grants
Grant-Supported Project/Activities (NIH)	Those programmatic activities specified or described in a grant application or in a subsequent submission(s) that are approved by an NIH Institute or Center for funding, regardless of whether Federal funding constitutes all or only a portion of the financial support necessary to carry them out.
Hospital (NIH)	A non-profit or for-profit hospital or medical care provider component of a non-profit organization (for example, a foundation). The term includes all types of medical, psychiatric and dental facilities, such as clinics, infirmaries, and sanatoria.
IACUC	Institutional Animal Care and Use Committee. This committee is appointed to review all proposed uses of non-human vertebrate animals by the University. Projects are reviewed for compliance with the principles of humane animal care and use as set forth by policies and regulations promulgated by the United States Department of Agriculture and the Public Health Service. The membership of this committee is designed to provide for a balanced review of all submitted activities by inclusion of veterinarians, faculty, staff, and a local community representative.
Incremental Funding	A method of funding contracts that provides specific spending limits below the total estimated costs. These limits may be exceeded only at the contractor's own risk. Each increment is, in essence, a funding action.

Indirect Cost Rate	The rate, expressed as a percentage of a base amount (MTDC), established by negotiation with the cognizant federal agency on the basis of the institution's projected costs for the year and distributed as prescribed in OMB Uniform Guidance (2 CFR §200).
Indirect Costs	Costs related to expenses incurred in conducting or supporting research or other externally-funded activities but not directly attributable to a specific project. General categories of indirect costs include general administration (accounting, payroll, purchasing, etc.), sponsored project administration, plant operation and maintenance, library expenses, departmental administration expenses, depreciation or use allowance for buildings and equipment, and student administration and services. (See also Facilities and Administrative Costs.)
In-Kind	Contributions or assistance in a form other than money. Equipment, materials, or services of recognized value that are offered in lieu of cash.
Institute/Center (IC) (NIH)	The NIH organizational component responsible for a particular grant program(s) or set of activities.
Institutional Base Salary (NIH)	The annual compensation paid by an applicant/grantee organization for an employee's appointment, whether that individual's time is spent on research, teaching, patient care, or other activities. The base salary excludes any income that an individual is permitted to earn outside of duties for the applicant/grantee organization. Base salary may not be increased as a result of replacing organizational salary funds with NIH grant funds.
Intellectual property	The term used to describe creations of the mind, such as inventions; literary and artistic works; designs; and symbols, names and images used in commerce. These creations are protected by patents, copyrights, mask work protection, trade secrets, and plant variety protection certificates.
Intergovernmental Personnel Assignment (IPA)	Intergovernmental Personnel Assignment (IPA) are agreements initiated pursuant to the Intergovernmental Personnel Act of 1970 for temporary assignment of personnel between the Federal Government, State and local governments, institutions of higher education, and other organizations. IPA's are funded for reimbursement of salary and benefits only; indirect costs are not charged to IPA's.
Interim Funding	Authorization to expend funds on a project to a specified limit before the award document has been received from the sponsor.
International Organization (NIH)	An organization that identifies itself as international or intergovernmental, and has membership from, and represents the interests of, more than one country, without regard to whether the headquarters of the organization and location of the activity are inside or outside of the United States.

International Traffic in Arms Regulations (ITAR)	The ITAR is composed of published regulations and guidelines concerning the Department of State review of regulated exports. ITAR applies to defense articles and services, including any technical data associated with such defense articles and services. The ITAR generally refers to items that have military usage only. A list of regulated defense articles is contained in ITAR, and is commonly referred to as the U.S. Munitions List (USML). ITAR and the USML are updated and re-published annually in the Code of Federal Regulations. The current ITAR is published in 22 CFR §§120-125 (Foreign Relations). The complete USML is published in 22 CFR §121.1. Additional provisions in ITAR further define and categorize the items listed in the USML.
Inventions	A general term which includes computer software, general instructional materials (including video tapes), novel machines, devices, compositions of matter (compounds, mixtures, genetically engineered cells, plants or animals), genetic forms, mask works, production processes, production methods, plant varieties, etc.
Investigator-Initiated Proposal	A proposal submitted to a sponsor that is not in response to an RFP, RFA, or a specific program announcement.
Invitation for Bid (IFB)	A solicitation issued to prospective bidders. An IFB describes what is required and how the bidders will be evaluated. Award is based on the lowest bid. Negotiations are not conducted.
IRB	The human subjects Institutional Review Board. This board is appointed to review research involving human subjects for compliance with applicable federal, state, and local regulations. The IRB membership includes GW faculty and staff from relevant disciplines, as well as one or more member(s) of the local community.
Key Personnel	The personnel considered to be of primary importance to the successful conduct of a research project. The term usually applies to the senior members of the project staff.
Key Personnel (NIH)	Individuals who contribute in a substantive way to the scientific development or execution of a project, whether or not they receive compensation from the grant supporting that project. The principal investigator and collaborators are included in this category.
Limitation of Cost (LOC)	A mandatory clause for cost-reimbursement type contracts. Under the clause, the sponsor is not obligated to reimburse the contractor for costs in excess of the stated amount. The contractor, however, is not obligated to continue performance once expenses reach the stated amount.
Mandatory	Required as a condition to receive an award, and specified by the agency in the proposal guidelines or program announcement. This would be the minimum cost sharing required by the agency. Anything committed beyond the minimum becomes Voluntary Committed cost sharing.

Matching Grant	A grant that requires a specified portion of the cost of a supported item of equipment or project be obtained from other sources. The required match may be more or less than the amount of the grant. Some matching grants require that the additional funds be obtained from sources outside the recipient organization. Many matching grants are paid in installments, the payments coinciding with the attainment of pre-specified levels of additional funding. (Also see Challenge Grant.) Matching grants are very common in the sciences, especially for equipment. They are standard practice in some government agencies.
Matching or Cost Sharing (NIH)	The value of third-party in-kind contributions and the portion of the costs of a federally assisted project or program not borne by the Federal Government. Matching or cost sharing may be required by law, regulation, or administrative decision of an NIH Institute or Center. Costs used to satisfy matching or cost sharing requirements are subject to the same policies governing allowability as other costs under the approved budget.
Material Transfer Agreement (MTA)	Material Transfer Agreement (MTA) is a contract that governs the transfer of tangible research materials between two organizations, when the recipient intends to use it for his or her own research purposes. The MTA defines the rights of the provider and the recipient with respect to the materials and any derivatives. Biological materials, such as reagents, cell lines, plasmids, and vectors, are the most frequently transferred materials, but MTAs may also be used for other types of materials, such as chemical compounds and even some types of software.
Misconduct in Science	Fabrication, plagiarism, or other practices that seriously deviate from those that are commonly accepted within the scientific community for proposing, conducting, or reporting research. It does not include honest error or honest differences in interpretations or judgments of data.
Mission	A sponsor's stated purpose, which is designed to address a specified set of problems. Almost all federal research agencies are designated as mission agencies.
Modification	An award document that modifies any aspect of an existing award other than those named above. Example: Carryover approvals, adding or deleting special terms and conditions, changes in funding levels (including NSF's Research Experience for Undergraduates, NIH's Minority Supplement, DOD's ASSERT Programs), administrative changes initiated by the agency, extensions that include changes in terms, change of principal investigator, etc.
Modified Total Direct Costs (MTDC)	Facilities and Administration costs are calculated on MTDC, which is total direct costs minus tuition, equipment, and subcontract costs in excess of the first \$25,000.
Modular Application (NIH)	A type of grant application in which support is requested in specified increments without the need for detailed supporting information related to separate budget categories. When modular procedures apply, they affect not only application preparation but also review, award, and administration of the application/award.
Monitoring (NIH)	A process whereby the programmatic and business management performance aspects of a grant are reviewed by assessing information gathered from various required reports, audits, site visits, and other sources.

New and Competing Proposals	Proposals that are submitted for the first time or ongoing projects that must re compete for funding prior to expiration of the original award.
New Award	An award not previously awarded or a renewal or continuation award treated as a new award by the sponsor and given a new agency number.
New Investigator (NIH)	An individual that has not previously served as a principal investigator on any Public Health Service-supported research project other than a small grant (R03), an Academic Research Enhancement Award (R15), an exploratory development grant (R21), or certain research career awards directed principally to physicians, dentists, or veterinarians at the beginning of their research careers ((K01, K08, and K12). Current or past recipients of Independent Scientist and other non-mentored career awards (K02 and K04) are not considered “new investigators.”
No-Cost Time Extension	An extension of the period of performance beyond the expiration date to allow the principal investigator to finish a project. Usually, no additional costs are provided.
Notice of Grant Award	The legally binding document that serves as a notification to the recipient and others that a grant or cooperative agreement has been made; contains or references all terms of the award; and documents the obligation of funds.
Notice of Grant Award (NIH)	The legally binding document that notifies the grantee and others that an award has been made, contains or references all terms and conditions of the award, and documents the obligation of Federal funds. The award notice may be in letter format and may be issued electronically.
Off Campus F&A Rate	“Off-campus project” means research/instruction conducted at a research/instruction site or facility not located on campus. Work being conducted at a private residence is not considered an “off-campus project.”
Organization (NIH)	A generic term used to refer to an educational institution or other entity, including an individual, which receives and/or applies for an NIH grant or cooperative agreement.
Participant Support Costs	Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.
Peer Review	A system using reviewers who are the professional equals of the principal investigator or program director who is to be responsible for directing or conducting the proposed project. It is a form of objective review. Peer review is legislatively mandated in some programs and in other programs is administratively required.
Post-Differential Allowance	Expenses authorized for employees based abroad to provide additional compensation for services as a recruitment and retention tool. When the allowance is authorized, the employee’s base salary is increased accordingly.
Pre-Proposal	A brief description, usually 2-10 pages, of research plans and estimated budget that is sometimes submitted to determine the interest of a particular sponsor prior to submission of a formal proposal. Also termed Preliminary Proposal.
Principal Investigator	The individual responsible for the conduct of research or other activity described in a proposal for an award.

Principal Investigator/Program Director/Project Director (NIH)	An individual designated by the grantee to direct the project or activity being supported by the grant. He or she is responsible and accountable to the grantee for the proper conduct of the project or activity.
Prior Approval	The requirement for written documentation of permission to use project funds for purposes not in the approved budget, or to change aspects of the program from those originally planned and approved. Prior approval must be obtained before the performance of the act that requires such approval under the terms of the agreement.
Prior Approval (NIH)	Written approval from the designated Grants Management Officer required for specified post-award changes in the approved project or budget. Such approval must be obtained prior to undertaking the proposed activity or spending NIH funds.
Priority Score	A score derived from the rating given a research proposal by each member on a review committee. It is used to help determine which approved proposals will be granted awards, based on funds available.
Program (NIH)	A coherent assembly of plans, project activities, and supporting resources contained within an administrative framework, the purpose of which is to implement an organization's mission or some specific program-related aspect of that mission. For purposes of this policy statement, "program" refers to those NIH programs that carry out their mission through the award of grants or cooperative agreements to other organizations.
Program Announcement	Describes existence of a research opportunity. It may describe new or expanded interest in a particular extramural program or be a reminder of a continuing interest in an extramural program.
Program Income (NIH)	Gross income earned by a grantee that is directly generated by the grant-supported project or activity or earned as a result of the award.
Program Official (NIH)	The NIH official responsible for the programmatic, scientific and/or technical aspects of a grant.
Program/Project Officer	A sponsor's designated individual officially responsible for the technical, scientific, or programmatic aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the principal investigator/project director of the grantee/contractor organization, the program/project officer deals with the grantee/contractor organization staff to assure programmatic progress. (For definition of business officer, see Grant/Contract Officer.)
Progress Report	Periodic, scheduled reports required by the sponsor summarizing research progress to-date. Technical, fiscal, and invention reports may be required.
Project Period (NIH)	The total time for which support of a project has been programmatically approved. The total project period is comprised of the initial competitive segment, any subsequent competitive segment(s) resulting from a competing continuation award(s), and noncompeting extensions.
Project Period (PP)	The total time for which support of a project has been programmatically approved. A project period may consist of one or more budget periods. (Also see Budget Period.)

Proposal	An application for funding that contains all information necessary to describe project plans, staff capabilities, and funds requested. Formal proposals are officially approved and submitted by an organization in the name of a principal investigator.
Real Property (NIH)	Land, including land improvements, structures, and appurtenances, but not movable machinery and equipment.
Rebudget	The act of amending the budget by moving funds from one category or line item to another. (See also Budget Adjustment)
Recipient (NIH)	The organizational entity or individual receiving a grant or cooperative agreement. See “Grantee.”
Regulations	The contractual rules and procedures governing sponsored research projects.
Renewal	Applicable to grants and cooperative agreements only. A competitively reviewed proposal requesting additional funds extending the scope of work beyond the current project period.
Request for Applications (RFA)	Announcements that indicate the availability of funds for a topic of specific interest to a sponsor. Proposals submitted in response to RFAs generally result in the award of a grant. Specific grant announcements may be published in the Federal Register and/or specific sponsor publications. (Also see Broad Agency Announcements.)
Request for Proposal (RFP)	Announcements that specify a topic of research, methods to be used, product to be delivered, and appropriate applicants sought. Proposals submitted in response to RFPs generally result in the award of a contract. Notices of federal RFPs are published in the Commerce Business Daily.
Request for Quotations (RFQ)	A formal request from sponsors to vendors for a price quotation on equipment or supplies to be purchased.
Research	A systematic investigation designed to develop or contribute to general knowledge. Activities which meet this definition constitute “research,” whether or not they are supported or funded under a program that is considered research for other purposes. For example, some “demonstration” and “service” programs may include research activities (Title 45 of the Code of Federal Regulations, Part 46.102).
Research Misconduct (NIH)	Fabrication, falsification, or plagiarism in proposing, performing, or reporting research, or in reporting research results. Fabrication is making up data or results and recording or reporting them. Falsification is manipulating research materials, equipment, or processes, or changing or omitting data or results such that research is not accurately represented in the research record. Plagiarism is the appropriation of another person’s ideas, processes, results, or words without giving appropriate credit. The term does not include honest error or honest differences of opinion.
Revision	A modified and resubmitted request for funding for a project that was previously not funded either because it was denied by the sponsor or withdrawn by the principal investigator.
Salaries and Wages (S&W)	Payments made to employees of the institution for work performed.
Scope of Work	The description of the work to be performed and completed on a research project.
Senior Personnel	Professional personnel who are responsible for the scientific or technical direction of project, but are not PIs.

Significant Rebudgeting (NIH)	A threshold that is reached when expenditures in a single direct cost budget category deviate (increase or decrease) from the categorical commitment level established for the budget period by more than 25 percent of the total costs awarded. Significant rebudgeting is one indicator of change in scope.
Small Business Concern (NIH)	A business that is independently owned and operated and not dominant in its field of operation; has its principal place of business in the United States and is organized for profit; is at least 51 percent owned, or in the case of a publicly owned business, at least 51 percent of its voting stock is owned by U.S. citizens or lawfully admitted permanent resident aliens; has, including its affiliates, not more than 500 employees; and meets other regulatory requirements established by the Small Business Administration at 13 Code of Federal Regulations (CFR) Part 121.
Small Business Innovative Research (SBIR)	Agency administered programs supported by ear-marked federal funds, making grants to small business entities.
Small Business Technology Transfer (STTR)	Grant applications and/or programs to fund small business “teamed” with research institutions.
Small Grant	A special type of award, often limited to a beginning researcher. Typically, such an award may be obtained for one year only.
Sponsor	Refers to the governmental agency or other organization that makes an award directly to the university.
Sponsored Award	The financial assistance document processed by the sponsor and sent to the university that provides support or stimulation to accomplish a public purpose.
Sponsored Contract	The mutually binding legal document processed by the sponsor and sent to the university specifying the terms under which the acquisition or procurement of sponsored project services will be conducted.
Sponsored Instruction and Training	Specific instructional or training activity established by a grant, contract, or cooperative agreement.
Sponsored Research	All research and development activities that are sponsored by federal and non-federal agencies and organizations.
Sponsored Programs Information Network (SPIN)	An on-line search system available by subscription for research opportunities developed by the InfoEd.
State Government (NIH)	The government of any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any U.S. territory or possession, or any agency or instrumentality of a State exclusive of local governments. For purposes of NIH grants, federally recognized Indian tribal governments generally are considered State governments. State institutions of higher education and State hospitals are not considered State governments for purposes of the Department of Health and Human Services’ general administrative requirements for grants and this policy statement.
Stipend	A payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual’s living expenses during the period of training.

Stipend (NIH)	A payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual's living expenses during the period of training. A stipend is not considered compensation for the services expected of an employee.
Subaward	The document that formalizes an award of financial assistance to a third party to perform collaborative sponsored project effort based upon a Sponsored Award made to the university. The term does not include technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; and direct payments of any kind to individuals.
Subcontract, Subgrant, or Subagreement	A document written under the authority of, and consistent with the terms and conditions of an award (a grant, contract or cooperative agreement), that transfers a portion of the research or substantive effort of the prime award to another institution or organization.
Subcontractor	The third party performing substantive sponsored project services under a Subcontract or Subaward.
Subs	Short for subcontractors.
Supplemental (Rebudgeting or Modification) Proposal	A request to the sponsor for additional funds for an ongoing project during the previously approved performance period. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.
Suspension (NIH)	Temporary withdrawal of a grantee's authority to obligate grant funds, pending either corrective action by the grantee, as specified by NIH, or a decision by NIH to terminate the award.
Task Order Agreement (TOA)	A legally binding document authorizing work and appropriating funds as a supplement to a basic contract.
Teaming Agreement	An agreement between two or more parties to participate in a research project or teaching activity.
Technical Data	Recorded information, regardless of form or characteristic, of a scientific or technical nature. Often referred to as the "science" of a proposal.
Technology Commercialization	The process whereby university creative and scholarly works may be put to public use and/or commercial application.
Templates	Facsimiles of agency forms created with common software (MS Word, Excel, WordPerfect, etc.) that enable the user to fill out agency forms with their computer.
Termination (NIH)	Permanent withdrawal by NIH of a grantee's authority to obligate previously awarded grant funds before that authority would otherwise expire, including the voluntary relinquishment of that authority by the grantee.
Terms and Conditions of Award (NIH)	All legal requirements imposed on a grant by NIH, whether based on statute, regulation, policy, or other document referenced in the grant award, or specified by the grant award document itself. The Notice of Grant Award may include both standard and special conditions that are considered necessary to attain the grant's objectives, facilitate post-award administration of the grant, conserve grant funds, or otherwise protect the Federal Government's interests.

Terms of Award	All legal requirements imposed on an agreement by the sponsor, whether by statute, regulation(s), or terms in the award document. The terms of an agreement may include both standard and special provisions that are considered necessary to protect the sponsor's interests.
Total Costs (TC)	The total allowable direct and indirect costs incurred by the institution to carry out an approved project or activity.
Total Direct Costs (TDC)	The total of all direct costs of a project.
Total Project Costs (NIH)	The total allowable costs (both direct costs and facilities and administrative costs) incurred by the grantee to carry out a grant-supported project or activity. Total project costs include costs charged to the NIH grant and costs borne by the grantee to satisfy a matching or cost-sharing requirement.
TRAM	A WWW service initially developed by the Texas Research Administrators Group providing funding opportunity searches, agency form templates, links to research administration home pages, etc.
Unilateral Award	An award made by a sponsor to an organization without considering competitive proposals. Unilateral awards are most often made when unsolicited proposals receive favorable treatment.
Unrestricted Funds	Monies with no requirements or restrictions as to use or disposition. Grants, contracts, and cooperative agreement are considered to be restricted funds, while gifts are usually considered unrestricted funds.
Unsolicited Proposal	Proposals submitted to a sponsor that are not in response to an RFP, RFA, or program announcement. (See also Investigator-Initiated Proposal.)
Vertebrate Animal	Any non-human animal possessing a well-developed nervous system as characterized by the presence of a dorsal notochord protected by a vertebral column. This definition applies to non-human vertebrate animals, live or dead, and parts thereof.
Voluntary Committed	Committed by the University through the inclusion in the proposal as a specific commitment. This commitment could appear in the proposal either in the administrative/business section (e.g. budget or budget justification) or the narrative.
Voluntary Uncommitted	University expenses, such as faculty salaries, that are over and above that which is committed and budgeted for in a sponsored agreement. These expenses DO NOT appear on the sponsor budget and are not subject to DCAA Audits.
Withholding of Support (NIH)	A decision by NIH not to make a noncompeting continuation award within the current competitive segment.