

# Louisiana State University



## OSP Guide

Revised: March 16, 2009

### *Office of Sponsored Programs*

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<b>I. PROPOSAL PREPARATION</b> .....	<b>5</b>
<b>A. Identification of Funding Resources</b> .....	<b>5</b>
<b>B. Types of Proposals</b> .....	<b>5</b>
<b>C. Contents of Proposal</b> .....	<b>5</b>
1. Cover Page .....	5
2. Table of Contents.....	6
3. Project Abstract.....	6
4. Project Description.....	6
5. Personnel.....	6
6. Other Financial Assistance .....	7
7. Facilities, Equipment, and Other Resources Available for the Research .....	7
8. Budget.....	7
A. Direct Costs.....	7
(i) Salaries .....	7
(ii) Employee Fringe Benefits.....	9
(iii) Graduate/Undergraduate Support .....	10
(iv) Equipment.....	10
(v) Travel.....	11
(vi) Materials and Supplies.....	12
(vii) Subgrants or Subcontracts.....	12
(viii) Consultant or Professional Services .....	13
(ix) Service Centers .....	13
(x) Other .....	13
(xi) Operating Services .....	13
B. Indirect Costs, or Facilities and Administrative Costs.....	14
C. Cost-Sharing and Matching .....	15
(i) Definition .....	16
(ii) Types of Cost-Sharing .....	16
a) Institutional.....	16
b) External.....	16
(iii) Required Cost-Sharing.....	17
<b>II. PROPOSAL ROUTING, APPROVAL AND SUBMISSION</b> .....	<b>18</b>
<b>A. Proposal Routing</b> .....	<b>18</b>
1. Proposal Routing and Approval Form (PRAF).....	18

2.	OSP Review/Approval .....	18
3.	Proposal Routing Process .....	19
	a. Streamlined Review (Required) .....	19
	b. Expanded Review (Optional) .....	19
4.	Lead Time For Processing.....	20
5.	Procedures When Sponsor Limits Number Of Applications .....	20
6.	Proposals to Private Entities .....	20
7.	Preproposals/Notices of Intent.....	20
<b>B. University Approval.....</b>		<b>21</b>
1.	Authorized LSU Signature .....	21
2.	Required Departmental, College, and Special Approvals .....	21
	a. Principal Investigator, Department Chair, Dean .....	21
	b. Special Approvals .....	21
	(i) Oversight Committee Approval.....	22
	a) Radioisotopes or Radiation Sources .....	22
	b) Human Subjects, Records or Samples, Vertebrate Animals.....	23
	c) Recombinant DNA, Agents Infectious to Animals/Plants .....	25
	d) Classified Material .....	25
	(ii) Other Special Approvals .....	25
	a) New Courses or Programs .....	25
	b) Extra Compensation .....	26
	c) Intellectual Property .....	26
	d) Special Facilities/Services .....	27
	e) Financial Disclosure.....	27
	f) Facilities and Administrative Cost Reduction or Waiver.....	27
	g) PreK-12 School Involvement .....	27
3.	LSU and LSU Agricultural Center (Ag Center) Joint Proposals.....	28
	a. Joint Proposals where LSU is the Lead Institution .....	28
	b. Joint Proposals where Agricultural Center is the Lead Institution .....	28
	c. Account Numbers for Joint Proposals.....	29
4.	LSU and Pennington Biomedical Research Center (PBRC) Joint Proposals .....	29
	a. Joint Proposals where LSU is the Lead Institution .....	29
	b. Joint Proposals where PBRC is the Lead Institution .....	29
	c. Account Numbers for Joint Proposals.....	29
<b>C. Proposal Submission.....</b>		<b>30</b>

<b>III. AWARD INFORMATION</b> .....	<b>31</b>
<b>A. Types of Awards:</b> .....	<b>31</b>
1. Grant .....	31
2. Cooperative Agreement .....	31
3. Contract.....	31
4. Cost-Reimbursable .....	31
5. Fixed Price .....	31
<b>B. Receipt of Award</b> .....	<b>32</b>
1. Award Acceptance .....	32
2. Account Setup .....	33
3. Tentative Account Numbers.....	33
4. Awards Which Involve Subrecipients.....	33
<b>IV. POST-AWARD MODIFICATIONS</b> .....	<b>34</b>
<b>A. Modifications Which May Be Approved Internally</b> .....	<b>34</b>
1. Additional Compensation .....	35
2. Special Purpose Equipment Acquisition .....	35
3. General Purpose Equipment Acquisition .....	35
4. No-Cost Extension .....	35
5. Pre-Award Costs .....	35
6. Subawards not originally included, or modified from original proposal.....	35
7. Alterations/Renovations .....	35
<b>B. Procedures for Obtaining Prior Approval</b> .....	<b>36</b>
<b>C. Modifications Which Require Sponsor Approval</b> .....	<b>36</b>
1. Revised Budget, Change in Scope/PI .....	36
2. Transfer of Grants and/or Equipment .....	37
<b>V. UNIVERSITY POLICIES FOR SPONSORED PROGRAMS</b> .....	<b>38</b>
<b>VI. UNIVERSITY CONTACTS</b> .....	<b>40</b>
<b>VII. GENERAL INFORMATION REQUIRED BY AGENCIES</b> .....	<b>41</b>

## I. Proposal Preparation

### A. Identification of Funding Resources

OSP, in collaboration with the [Office of Research and Economic Development](#), assists faculty and staff in locating external sources of funds by distributing announcements, requests for proposals, proposal guidelines and forms. The vast majority of information, however, may be accessed via the OSP and ORGS websites.

Two available information sources containing thousands of funding opportunities are the [Sponsored Programs Information Network \(SPIN\)](#) database, and the [Community of Science \(COS\)](#) Funding Opportunities Database. SPIN allows a faculty member to design a search for funding opportunities on a comprehensive database of over 10,000 programs. Also available is [LASMARTS and LAGENIUS](#). LASMARTS requires faculty to enter their area of research interest. Funding opportunities are queried daily for a match to the faculty member's area of research. Any matched opportunities are e-mailed directly to the faculty member. LAGENIUS is the Louisiana portion of a National Searchable Database of University Academic and Technical Expertise. Industrial organizations as well as State agencies are encouraged to register with LAGENIUS to allow them to search the database. Faculty may access these databases via the OSP website.

### B. Types of Proposals

The different types of proposals that may be submitted to a potential sponsor are defined in the [SPS User Manual](#).

### C. Contents of Proposal

Unless application forms are provided by the sponsoring agency, no particular format for proposals is required. The following items listed below are considered typical of what should be included. At a minimum, all proposals should include a title page, scope of work and budget.

#### 1. Cover Page

If sponsor does not furnish a form or require a particular format for a title page, the [sample title page](#) available on the OSP website may be used. Generally the title page will contain the following information:

- Title of proposed project
- Name and address of institution and department where research will be performed

- Name and title of PI(s) and Co-PI(s)
- Proposed project period
- Total funds requested
- Name and address of sponsor

## 2. Table of Contents

Include page numbers.

## 3. Project Abstract

An abstract of the proposed research which provides a brief description of the activity that would result if the proposal were funded.

## 4. Project Description

(Scope of Work), Background, Literature Review, and Significance of the Proposed Study

A general plan for the work, including design of experiments to be undertaken and the procedures to be followed, should be stated in sufficient detail to permit an evaluation of the proposal. The relationship of the proposed research to the plan for the development of the institution, if significant, including effects on graduate and undergraduate education, should be discussed.

## 5. Personnel

Include full name, highest degree, position in the institution, experience, publications, and accomplishments of the principal investigator (the individual who will actively direct the research program) and of each regular staff person who will engage in the work.

In order to ensure compliance with University regulations and policies, the principal investigator (PI) must be an employee of the institution. The following may be named as PI:

- Full or part time faculty and staff
- Unit heads (i.e. center/institute directors/associate directors)
- Visiting faculty (with salaried appointment at LSU)
- Emeritus faculty
- Adjunct or gratis faculty (who will become a salaried employee)
- Research or postdoctoral associates (with concurrence of department head)

Although graduate assistants are university employees, a faculty member or unit head must be listed as the PI; the graduate assistant may be a Co-PI. Research associates and postdoctoral

associates may be PI, but in both cases there must be concurrence from at least the department head. An adjunct or gratis employee may be named as PI if they will be appointed as a salaried employee to work on the project, otherwise they may only be named as a Co-PI. A visiting faculty member with a salaried appointment at LSU may be PI; visiting faculty with no salaried appointment may be named as Co-PI.

### **6. Other Financial Assistance**

If assistance on the same or other research projects involving the same personnel is received or sought from other federal or non-university sources, the extent of that assistance should be clearly stated, and the interplay of the arrangements explained.

### **7. Facilities, Equipment, and Other Resources Available for the Research**

Describe these items and indicate the ways in which they will support the proposed study.

### **8. Budget**

A budget for each year or other appropriate period of time needed to complete the project should list in detail all expected items of cost. The budget should include the salaries, wages, fringe benefits, operating services, supplies, equipment, publications, travel, other direct expenses, and facilities and administrative costs. The budget should also itemize the proposed cost sharing to the research project, if required. A detailed budget narrative explaining all budget items should be included. A spreadsheet for development of a [generic budget](#) is available on the OSP website.

#### **A. Direct Costs**

Direct costs are those costs which can be specifically identified to a proposed project. Typical direct costs include the following:

##### **(i) Salaries**

Personnel should be listed individually, giving name, salary rate, and percentage of time to be devoted to the proposed work. Salary must be based on current salary rates. Anticipated salary increases and annual inflationary increases should be included but must be explained in the budget justification. Compensation at a rate equivalent to salaries during the academic year may be requested for effort to be devoted to the project during the summer months.

Compensation for academic employees, regardless of the source of funds, is subject to the limitations set forth in the Faculty Handbook under Summer Appointments, Outside Employment, and Additional Compensation through the University. Also, compensation limits for all employees are described in [PM-11](#) regarding outside employment, [PM-3](#) regarding compensation limitations, [PM-67](#) on contracts between a faculty member and the University, and [PS-77](#) on distribution of campus share of distributable royalties.

### **Senior Personnel Effort**

All research proposal budgets (federal and non-federal) must include some level of committed PI/Co-PI or senior personnel effort (requested or cost shared). When preparing a research project budget, PIs should ensure that appropriate funds are budgeted (requested or cost shared) for at least one person considered senior personnel. If cost sharing is not required, then appropriate funds must be requested for PI/Co-PI or senior personnel effort. For those senior personnel who do not have effort budgeted,, PIs will certify that these individuals will devote less than 5% time on the project. Senior personnel effort in excess of 5% must be included in the budget.

This does not apply to equipment, instrumentation, doctoral dissertation or student augmentation grants which do not require committed faculty effort.

The need to properly budget and record senior personnel effort is derived from the following federal regulations and guidance:

- Office of Management and Budget (OMB) memorandum dated January 5, 2001 clarified that voluntary uncommitted cost sharing (i.e. all effort over and above that which is committed and budgeted for in the sponsored agreement) no longer needed to be included in the organization's research base, and therefore did not need to be documented. However, the memo also indicated that "most Federally-funded research programs should have some level of committed faculty (or senior researchers) effort, paid or unpaid", and "such committed faculty effort shall not be excluded from the organized research base by declaring it to be voluntary uncommitted cost sharing". (<http://www.whitehouse.gov/omb/memoranda/m01-06.html>)
- OMB Circular A-21, Section J.8.b. requires universities to maintain after-the-fact activity records that reflect the distribution of employee effort. Reports must reflect a "reasonable" estimate of employee activities, or effort for which employees are paid, and any "significant changes" in effort must be reported and documented. This language appeared in the March

6, 1979 revision to A-21 issued by OMB, following which there were questions as to what constituted a significant change. On December 11, 1979, the U.S. Department of Health Education and Welfare (now the U.S. Department of Health and Human Services) issued an interpretation of A-21, and clarified a significant change to mean a change in project or activity of 5% or more. ([http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.aspx](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.aspx))

### **Administrative/Clerical Support**

For projects funded by federal dollars (either directly or "passed-through" another entity), administrative or clerical support should only be requested when a proposed major project or activity requires an extensive amount of administrative support. The amount of needed support must be over and above that which is provided by the PI's department, and must be justified in detail in the budget justification.

### **If Sponsor Requires Hourly Rates**

Salaried employee effort is recorded on a percent of effort basis, in accordance with OMB Circular A-21. Accordingly, project effort should be budgeted on a percent of effort basis. Under normal circumstances, hourly rates should not be included. However, if sponsor stipulations require the inclusion of hourly rates, rates can be calculated using the following formulas:

Fiscal employees:  $12 \text{ month salary} / 2,080 = \text{hourly rate}$

Academic employees:  $9 \text{ month salary} / 1,360 = \text{hourly rate}$

In addition, the following disclaimer must be included in the budget justification:

Labor rates for employees appointed on a fiscal year basis are calculated on 2,080 direct labor hours per year; labor rates for employees appointed on an academic year basis are calculated on 1,360 direct labor hours (170 days during academic year x 8 hours per day). Hourly rates are presented in the budget for informational purposes only. Time will be recorded on a percentage of effort basis in accordance with OMB Circular A-21. The cost of vacation, holiday, sick leave, and other paid absences are included in salaries and wages and are charged to grants and contracts as part of the normal charge for salaries and wages. Separate charges for the costs of these absences are not made.

### **(ii) Employee Fringe Benefits**

Fringe benefits include the University's contribution toward insurance, retirement, and other similar items. Fringe benefits are included on regular employees (does not include graduate

assistants or student workers) and are included as a direct cost when computing the Modified Total Direct Costs (MTDC). Benefit rates are established each fiscal year. A separate rate has been established for contingent labor, or transient employees. These employees are appointed on a full-time, temporary basis. The [current fringe benefit rates](#) are available on the OSP website.

### **(iii) Graduate/Undergraduate Support**

Funds requested for graduate and undergraduate support should be based on current Departmental rates for student appointments. Graduate students must be appointed as Graduate Research Assistants (as opposed to Graduate Teaching Assistants) in order to work on research projects.

Full-time (20 hr per week) assistantship appointments include tuition exemption. Due to federal regulations, graduate tuition exemptions, TOPS and other similar scholarships are not allowable as a cost sharing contribution.

### **(iv) Equipment**

Requests for equipment should be itemized and justified in relation to the project. Equipment is defined as items costing \$5,000 or greater, with a useful life of at least one year. Anything less than \$5,000 will be budgeted to supplies. However, the state of Louisiana requires us to inventory items valued at \$1000 or more. Consequently, LSU accounting object codes have been created in the 7000 equipment object code category to identify and record inventoriable items between \$1,000 and \$4,999 as “expendable equipment.” While this “expendable equipment” category will be budgeted as supplies in proposals for the purposes of MTDC calculation and F&A cost recovery, “expendable equipment” will continue to be inventoried in compliance with state law.

When the cost of equipment includes accessories, installation, delivery or software (in the case of a computer purchase), the entire cost will be budgeted under the equipment category. Software is only budgeted under equipment when included in the purchase price of a computer. The need for general purpose equipment (computers, printers, etc.) must be clearly explained in the budget justification.

### **Equipment Maintenance/Repair**

Equipment maintenance or repair costs are not allowable as a direct charge to federally funded projects, to include federal pass through. Maintenance or repair costs for equipment dedicated to

the project through which the equipment was acquired are allowable as direct costs to that project.

Maintenance/repair costs are permitted to be charged as direct costs on non-federal agreements when equipment is used exclusively on the non-federal sponsored project, or when a proportional benefit can be established through departmental documentation. The principal investigator must submit form AS550 to Sponsored Program Accounting for review to determine whether the charges meet the test of reasonableness, allocability, and allowability.

### **Animal Purchase**

Funds for the purchase of animals should be budgeted in accordance with LAC Title 34, [Part VII, Section 307](#) which states in part:

“Livestock acquired for breeding, dairy, and experimental purposes are classified as property and, with the exception of fowl, and rodents, and any other similar type small mammals, must be recorded in the inventory regardless of the value per animal. Animals acquired for slaughter need not be placed on inventory. When an agency acquires livestock by birth and determination is made that such animals will be used for breeding, dairy, or experimental purposes, the animals shall be included in the inventory and noted as having been acquired by birth and given an appraised fair market value. At each annual inventory, the value of livestock acquired by birth and used for breeding, dairy, or experimental purposes will be reappraised by the agency property manager and the acquisition cost will be adjusted on the inventory in accord with current fair market value. When an agency acquires livestock by birth and determination is made that such animals will be slaughtered for food, the animals shall not be included in the inventory.”

Animal purchases that meet the criteria for inventory will be budgeted under equipment, and charged to LSU object code 7260. Animals that will not be inventoried will be budgeted and charged as supplies.

### **(v) Travel**

Travel necessary for the conduct of the project, or for the dissemination of project results should be requested. Travel should be estimated and budgeted according to [State Travel Regulations](#).

Funds for consultant/non-LSU personnel travel should be budgeted under consultant/professional services with the justification stating that the amount budgeted includes non-LSU personnel travel costs. The expenses will be charged to LSU accounting object code 5800 entitled “Professional, Personal, & Consulting Travel”, and is true for both fee, and non-fee based consulting agreements. This is the preferred method for budgeting and charging non-LSU personnel travel.

Travel costs for non-LSU personnel may also be budgeted under travel, with a justification stating that budgeted travel costs include travel for non-LSU personnel. This method should only be used when individual(s) cannot be justified as a consultant.

### **(vi) Materials and Supplies**

Expendable materials and supplies needed for the project should be identified and justified. Office supply costs are normally treated as Facilities and Administrative Costs (F&A) and consequently not allowable as direct costs. If office supplies are needed beyond that which is provided by the PI's department (i.e. survey or workshop supplies), the need for office supplies must be clearly justified in relation to the project.

Funds for the purchase of animals should be budgeted in accordance with LAC Title 34, Part VII, [Section 307](#) which states in part: "Livestock acquired for breeding, dairy, and experimental purposes are classified as property and, with the exception of fowl, and rodents, and any other similar type small mammals, must be recorded in the inventory regardless of the value per animal." Animal purchases that meet the criteria for inventory will be budgeted under equipment, and charged to LSU object code 7260 (see section (iv.) Equipment above). Animals that will not be inventoried will be budgeted and charged as supplies.

### **(vii) Subgrants or Subcontracts**

For some proposals, it may be necessary for another organization or university to undertake a portion of the proposed work. Subgrants or subcontracts are used only when a collaborator will be performing part of the proposed research through intellectual input and authoring or co-authoring papers describing research results. If a collaborator is instead providing a routine service (e.g. analyzing samples), the cost for the service must be budgeted under Consultant or Professional Services.

Subgrants or subcontracts are normally included in large, multi-institutional proposals. The following information must be provided with the proposal for each collaborating entity:

- **Letter of collaboration.** A letter from the proposed collaborating researcher countersigned by the Authorized Representative for the organization must be provided. The letter must indicate their intent to collaborate and perform the work as described in the proposal, and include the requested amount and any cost share amount. A [sample letter](#) is available on the OSP website.

- **Detailed budget and budget justification.** If a particular budget format is required by the sponsor, the collaborator's budget should be prepared in the same format, with appropriate signatures, if required.
- **Copy of fringe benefit and facilities and administrative cost rate agreement.** If subcontractor is a university, rate agreement is not required. If subcontractor is a private organization charging fringe benefits and/or F&A costs to the project, the collaborating organization needs to provide rate agreement or documentation to support rate used.
- **Scope of work (only required for OSP expanded review).** The scope of work may be incorporated into the project narrative or included as a separate section of the proposal, as long as the collaborator's responsibilities are clearly identifiable.

#### **(viii) Consultant or Professional Services**

Funds should be requested for any outside services required in the conduct of the project. LSU employees may not serve as consultants on sponsored projects awarded to LSU. If an LSU employee will participate in the project, their time must be budgeted under salaries, and fringe benefits assessed.

#### **(ix) Service Centers**

Sponsored projects often require the use of on-campus laboratories, or specialty shops for machining or testing. In order to charge sponsored program accounts for on-campus facilities usage, the facility must be an established "Service Center". Prior to budgeting for use of on-campus shops or laboratories, PIs should consult the [Office of Budget and Planning](#) website to confirm facility is an established Service Center. For more information on Service Centers, please see [Policy Statement 103](#).

#### **(x) Other**

Costs that do not fall under the above categories may be requested in the "Other" category. (Note: If funds are being requested for a conference or a field study, the requested funds should be budgeted under the appropriate direct costs categories, not as a lump sum under "Other").

#### **(xi) Operating Services**

##### **Rental Costs of Off-Site Facilities**

Rental costs of off-site facilities are budgeted under Operating Services, and charged to LSU accounting object code 3440 entitled "Rentals and Leases – Buildings and Land not

Owned by LSU". An example is rental of off-campus space to teach classes offered in sponsored instruction projects.

Examples of expenses chargeable to categories other than object code 3440 include lease of meeting space for conferences and seminars (Operating Services object code 3400) and rental of an apartment due to extended travel (Travel object code 2260).

### **Animal Per Diem**

Animal per diem should be budgeted to the Operating Services budget category. Per diem expenses will be charged to LSU accounting object code 3910 entitled "Other Operating Services – Laboratory Fees" which covers fees paid for laboratory services.

## **B. Indirect Costs, or Facilities and Administrative Costs**

Indirect costs are those costs which are incurred for common objectives and cannot be specifically identified to a particular sponsored project. The cost of utilities, facilities maintenance, library support, use of departmental equipment, departmental and general University administration, and other institutional support activities associated with research and related activities are allocated to sponsored programs in accordance with OMB Circular A-21, "Cost Principles for Educational Institutions."

Facilities and Administrative Costs (F&A) are computed by multiplying the applicable rate by the Modified Total Direct Cost (MTDC). MTDC is defined as total direct costs less:

- Subgrant and subcontract costs (F&A) in excess of \$25,000 each (only the first \$25,000 of each subcontract or subgrant is included in calculation)
- Capital equipment expenditures (items costing \$5,000 or more with a useful life of at least one year).
- Stipends permitted by the awarding agency (i.e., fellowships or scholarships to persons not employed by the University). A graduate assistantship is not a stipend and is included in the MTDC.
- Rental costs of offsite facilities.

The current [Facilities and Administrative Costs rates](#) for LSU are available on the OSP website. To determine the applicable F&A rate, you must first determine the project function. Functions are defined as follows:

**1. Research** - All sponsored research and development activities, and research training activities and other separately budgeted research.

**2. Instruction** - All activities which are part of the instructional program, including teaching and non-research training activities, organized activities relating to educational departments, extramural teaching and correspondence study; excludes office of college deans and equivalent academic administration.

**3. Public Service** - Cooperative extension, short courses and conferences, institutes and other non-instructional services beneficial to external groups.

If a project includes more than one of the above functions, the preponderance of effort devoted to a given function will be the determinative factor, much in the same manner by which the on-campus or off-campus F&A rate is determined.

Indirect costs will be assessed to the full dollar amount budgeted for Consultant or Professional Services. All awards which impose specific responsibilities on the University or are for research for the special benefit of the sponsor, are subject to facilities and administrative costs. Further information about the criteria for assessing facilities and administrative costs can be reviewed in Section II.B.2.b.(ii).f. of this Guide and [Permanent Memorandum 10](#) available on the LSU website.

**Off-Campus F&A Rate** - Projects that will be conducted primarily off-campus may apply the off-campus F&A rate. The on-campus vs. off-campus rate is determined on the basis of the preponderance of the project expenses. In proposals in which the appropriate rate is not obvious, PIs will provide in internal breakdown of the budget. All direct costs (less subawards) to be incurred for on-campus activities will be listed in one column, and all direct costs (less subawards) to be incurred for off-campus activities will be listed in another column. The column with more than 50% of the expenditures will determine the rate to be applied to the proposal. Sponsored projects cannot be subject to more than one F&A cost rate.

### **C. Cost-Sharing and Matching**

University-contributed cost-sharing and matching funds are normally budgeted in the following cost categories: salaries, wages, and related fringe benefits and facilities and administrative costs. Other types of cost sharing contributions may be used when they can be identified unambiguously in the University's chart of accounts. Cost sharing commitments of any kind which are pledged in the proposal must be honored in full if the proposal is funded. Thus, only cost sharing which can realistically be provided should be included in the proposals. Each line item of matching support (institutional or external) generally should be fully explained in the budget justification.

Cost sharing should only be included when required by sponsor guidelines. If cost sharing is not required by sponsor guidelines, it is considered voluntary cost sharing and requires prior approval by the Vice Chancellor for Research and Economic Development.

### **(i) Definition**

Cost sharing and matching is defined as that portion of sponsored program costs not paid by the sponsor. Cost sharing expenditures must occur within the period of performance of the sponsored program. Cost sharing must meet the same standards of allowability as the sponsored program funds.

In order to cost share or match a sponsored program, the function of the cost-sharing account must match the function of the sponsored program. Thus, sponsored research programs must be matched by research funds (1 in the seventh digit of the University account number), training projects by instruction funds (0 in the seventh digit of the University account number), and public service projects by public service funds (2 in the seventh digit of the University account number). Using the same logic, non-federally funded restricted accounts may also be used to satisfy a cost-sharing obligation in a like function with sponsor approval. Salary for graduate students appointed solely as Teaching Assistants may not be cost-shared to research projects.

### **(ii) Types of Cost-Sharing**

#### **a) Institutional**

All institutional match contributions are "In-Cash", and are normally limited to Salaries and Wages, Fringe Benefits, and Indirect Costs. All University matching funds will be department or college contributions unless otherwise approved by the other contributing unit.

#### **b) External**

All proposals which include support (in-cash or in-kind) from an external organization must contain a written commitment from the organization's authorized representative. For those proposals which include in-cash or in-kind support, the commitment must include at a minimum:

- A statement that the funds will be provided in support of the specific project proposed.
- The amount of financial support which will be provided.
- The period for which the funds will be available (must coincide with proposed project period).

## OSP Guide

- A commitment to provide the cash contribution at the beginning of proposed project or at the beginning of each budget year of a multi-year project.
- A statement that documentation of in-kind match (e.g. equipment loan) will be provided through quarterly invoices to LSU showing the value of the match and reflecting no cost to the University.
- A copy of external organization's published rates to substantiate budgeted in-kind match

Indirect costs at our federally negotiated rate will be applied to in-cash matching funds from all organizations except state agencies. For state agencies our state indirect cost rate will be applied. (Note: The indirect cost rate is not applied to in-kind contributions.)

### **(iii) Required Cost-Sharing**

**Proposals with mandated cost sharing:** An itemized cost-sharing budget must accompany the proposal. In order to expedite approval, principal investigators should provide written documentation of the cost-sharing requirement when submitting the proposal.

## II. Proposal Routing, Approval and Submission

A proposal to a potential external sponsor represents a formal offer by LSU acting as an agency of the State of Louisiana. As such, any proposal submitted must be endorsed by the individuals who are agreeing to conduct the project and their respective chairs and deans, and the person authorized to commit the University to the offer. This authority has been delegated to the Director of the Office of Sponsored Programs. LSU has developed a routing procedure to ensure that all proposals submitted are in compliance with University policies and procedures, and are submitted with the endorsement of the University. Under no circumstances may a proposal be submitted without prior University approval.

### A. Proposal Routing

#### 1. Proposal Routing and Approval Form (PRAF)

All proposals requesting support for sponsored programs require University approval. As of September 1, 2006, all proposals must be routed and approved electronically using the LSU Sponsored Programs System (SPS). At a minimum, PIs, Co-PIs and their respective department heads and deans must approve the proposal in SPS. A [general proposal checklist](#) to guide Principal Investigators in the submission of proposals is available on the OSP website. Questions regarding SPS should be directed to the Office of Sponsored Programs.

The submission of Revised, Continuation, Supplemental and Renewal Proposals require the same processing and approvals as New Proposals. The type of proposal being submitted must be identified on the SPS Coversheet. Please see the SPS Online User Manual for detailed instructions on proposal routing and approval in SPS.

#### 2. OSP Review/Approval

OSP review, at a minimum, consists of SPS Coversheet, institutional approvals, budget and budget justification section of the proposal and other agency required financial information, including proposal cover sheet and current and pending support forms. Approval of proposals by OSP on behalf of the University is contingent on the PI/PD(s) disclosing in SPS all special requirements associated with the project, and the certifications by the PI/PD(s), Department Chair/Head(s), and Dean/Director(s).

### 3. Proposal Routing Process

#### a. Streamlined Review (Required)

The following information must be loaded and routed in SPS at least three business days prior to the proposal mailing or electronic submission deadline:

- Proposal cover sheet (if required)
- Budget and budget justification
- Any special approvals/proposal information
- Any sponsor forms which contain budgetary information and/or require Authorized Organizational Representative signature
- Current and Pending Support Forms (if required)

If electronic submission is required, the electronic proposal must be released in the sponsor system simultaneously.

If the proposal is submitted in response to a Request for Proposals (RFP), a copy of the RFP must be loaded into SPS or a website must be indicated on the SPS Coversheet. The Principal Investigator is responsible for maintaining a copy of the complete, original proposal submitted to the sponsor, and if funded, will forward a copy to the Office of Sponsored Programs upon receipt of the award.

#### b. Expanded Review (Optional)

OSP staff is available to review the complete proposal for adherence to sponsor guidelines at the request of PI/PD provided that the proposal is submitted timely (three business days for standard proposals/ten business days for collaborative, multi-disciplinary, or center proposals). If PI desires an expanded review, the final, complete proposal must be loaded into SPS for review/approval.

In addition, a complete review of proposals will be conducted for: 1) Proposals to private entities when a Standard Research Agreement is prepared; 2) Non-Competing Continuation Proposals (e.g. NIH SNAP); 3) Revised proposals for Award; and 4) When sponsor request additional information in order to issue an award.

#### **4. Lead Time For Processing**

At least three business days prior to the proposal mailing deadline are required for OSP review. Additional time should be provided if the proposal is interdisciplinary or multi-institutional, or includes matching commitments from third parties.

#### **5. Procedures When Sponsor Limits Number Of Applications**

Some programs limit the number of applications that may be submitted by an institution. Before you write your proposal, contact the Associate Vice Chancellor at 225/578-5833 in the Office of Research and Economic Development (ORED) well in advance of the due date to obtain information regarding the internal selection process. ORED will provide you with the date by which a pre-proposal must be submitted and information about the expected content of the pre-proposal. They will conduct a selection process to determine which applications will be submitted from LSU. For additional information, refer to "[Limited Submission Programs](#)" on the ORED website.

#### **6. Proposals to Private Entities**

Proposals submitted to private entities have special requirements because this type of support typically requires extensive negotiations. Commercial contracts/purchase orders contain requirements which are inappropriate for research agreements with educational institutions (e.g. warranty, indemnity, intellectual property, governing statutes, etc). In an effort to expedite the negotiation process, OSP will prepare a suitably tailored "Standard Research Agreement" and a transmittal letter to be forwarded along with the full proposal. In order to prepare the agreement, the researcher should provide to OSP the name, title, address and phone number of the Authorized Representative (Business Contact) and the Technical Contact for the potential sponsor.

#### **7. Preproposals/Notices of Intent**

For programs that limit the number of applications that may be submitted by an institution, approval from the Office of Research and Economic Development is required (see Section 5. above) before OSP may approve a pre-proposal/notice of intent for submission to the sponsor. Otherwise, the following internal rules will apply:

a) Preproposals/Notices of Intent which do not require Authorized Representative signature, and which provide only total cost estimates, rather than a detailed budget may be submitted directly to Sponsor.

b) Preproposals/Notices of Intent which require 1) a detailed budget, and/or 2) Authorized Representative signature, and/or 3) Electronic Submission by OSP, must follow the same routing and approval process as new proposals. The budget, signature page and/or electronic file must be loaded into SPS for routing and approval.

## **B. University Approval**

### **1. Authorized LSU Signature**

The Director of the Office of Sponsored Programs is authorized to sign for the University on all proposals, grants and contracts. The name, title, address and other information for the Director of OSP should be inserted for “Authorized Representative” on all application forms and contract documents.

### **2. Required Departmental, College, and Special Approvals**

#### **a. Principal Investigator, Department Chair, Dean**

The Principal Investigator and Co-Investigator(s), and their respective Department Chair(s)/Head(s) and Dean(s)/Director(s) must approve proposals electronically in SPS. If approval is not recommended for a proposal, the dissenting party must include comments in SPS for the dissent. A positive or negative recommendation must be given by all required reviewers. A proposal with a negative recommendation will require approval of the Vice Chancellor for Research and Economic Development for the proposal to be submitted.

If the project is interdisciplinary, all principal and co-principal investigators must approve in SPS, along with their respective department head and college deans. Also, if the proposal requires the cooperation and/or use of facilities of another campus unit, the persons responsible for that unit must approve the proposal. The general rule is that all key personnel committing time to the project, and their respective chairpersons and college deans must give their approval in SPS, with any dissent provided in the comments section.

#### **b. Special Approvals**

Certain proposed activities may require special institutional approvals (e.g., involvement of Human Subjects or Animals, Extra Compensation, proposed New Courses, etc.). It is the investigator's

responsibility to indicate whether a proposal includes research that requires committee or special approvals by answering the Special Approvals/Proposal Information questions in SPS when the proposal is created.

Approval of the proposed research as it pertains to the special approval requirements identified below is required.

### **(i) Oversight Committee Approval**

Oversight committees have been established for the University to insure proper planning and use of the University's specialized research facilities and compliance with the University, state, and federal policies and regulations. Projects should be discussed with appropriate committees prior to routing the proposal in SPS to avoid unnecessary delays. Committees must approve the proposal in SPS and indicate at a minimum that a project has been received for review. Formal committee approval must be received before commencing work on the project.

For most committees, the chairman is authorized to give tentative approval to routine proposals. This allows the proposal to be submitted to a sponsor for consideration, but formal committee approval must be received before commencing work on the project or study if funded.

No work with human subjects, vertebrates, radioisotopes or carcinogens, infectious agents or recombinant DNA, (whether externally sponsored or not) may begin without approval of, or formal exemption by the corresponding committee.

The information below identifies the committees responsible for reviewing and approving proposals.

#### **a) Radioisotopes or Radiation Sources**

The LSU System Radiation Protection Officer of the [Radiation Safety Committee](#), is the contact person for approval of a proposal that requires the use of radioisotopes or radiation sources. By [Permanent Memorandum 30](#) the LSU System Radiation Safety Officer is directly responsible for implementation and review of compliance with regulations and policies established by the LSU System Radiation Safety Committee. He has the authority to act immediately in all matters regarding radiation protection of LSU System personnel engaged in University sponsored activities or any other personnel on University property. His actions are subject to review by the LSU System Radiation Safety Committee. Funds should be included in the proposal to pay for the disposal of

radioactive waste generated during the project; the Radiation Safety Officer can advise on the appropriate amount to include in the proposal. When the Radiation Safety Officer is unavailable, the Chairman of the Radiation Safety Committee may approve the proposal. In the absence of both the Officer and Chairman of the committee, and if there is no unusual circumstance, the committee member for the college from which the proposal originated may approve. The names and addresses of the current members of the LSU System Radiation Safety Committee are available on the OSP website.

### **b) Human Subjects, Records or Samples, Vertebrate Animals**

A proposal involving activity with humans as research subjects must be presented to the [Institutional Review Board \(IRB\)](#). The IRB Chairperson is the appropriate person to contact regarding approval by this committee. A list of IRB Committee Members is available on the OSP website.

A proposal for any activity involving the use of vertebrates as research subjects must be presented to the [Institutional Animal Care and Use Committee \(IACUC\)](#). The Chairperson is the appropriate person to contact to arrange approval by this committee. A list of current IACUC Committee Members is available on the OSP website.

The **Institutional Review Board (IRB) Committee** and the **Institutional Animal Care and Use Committee (IACUC)** are responsible for the review and approval of all proposals and projects involving the use of human and animal subjects in research. The committees determine that the rights and welfare of the subjects are adequately protected; that risks to subjects are outweighed by the potential benefits of the importance of knowledge to be gained; and in the case of human research subjects, that informed consent is obtained by adequate and appropriate methods.

These two committees are guided by University, state, and federal regulations and guidelines. The Code of Federal Regulations, Title 45, Part 46, as amended, Title 9, Part 1-3, as amended, the Federal Policy for the Protection of Human Subjects and the HHS publications Guide for the Care and Use of Laboratory Animals, Use of Laboratory Animals, and Principles for the Use of Animals are used by the Committees as basic guides. The Committees are required by HHS and USDA to keep a file copy of the proposal.

The Institutional Review Board (IRB) Committee reports to the Associate Vice Chancellor for Research and Economic Development. The Institutional Animal Care and Use

Committee (IACUC) reports to the Dean of the School of Veterinary Medicine and the Vice Chancellor for Research and Economic Development.

On grant applications to NIH, a Protection of Human and Animal Subjects Assurance Certification Declaration Form is required along with a HHS Assurance Number. For LSU, this assurance number is M1128 for Human Subjects and A3612-01 for Animal Subjects.

### **IACUC “Just-in-Time” Review**

A “Just-in-Time” review process has been implemented in order to 1) eliminate the need for investigators to write Animal Use Protocols for projects that are not funded, 2) reduce the time spent by IACUC members reviewing and discussing protocols, and 3) establish a mechanism to assure that animal use described in grants is covered by an approved Animal Use protocol, in accordance with federal law.

Animal Use Protocols will only be required at the time of submission of an application if required by the funding agency. If the funding agency (e.g. NIH and NSF) does not require protocol approval until a grant application is approved for award, investigators will not be required to submit a protocol with the proposal. It is the investigator’s responsibility to determine whether an approved protocol is required by the funding agency at the time of proposal submission or at the time of award.

Under the Just-in-Time procedures, if no protocol is required at the time of proposal submission, investigators will select “Just-in-Time Review” in SPS.

If a proposal is submitted under the Just-in-Time procedures (no protocol submitted at the proposal stage), and an investigator becomes aware that the proposal will be funded, an Animal Use Protocol should be submitted immediately (even prior to award receipt) to IACUC. OSP cannot accept the new award until an Animal Use Protocol has been approved.

At the time the investigator submits an Animal Use Protocol to IACUC, he will also be asked to submit one copy of the proposal, and any grant(s) funding (if award has been received) the work described in the protocol. The university must assure the federal government that all of the animal work described in the proposal and/or grant(s) is covered under an approved Animal Use Protocol. IACUC will do a side-by-side

comparison of the proposal and/or grant(s) and Animal Use Protocol(s) to verify congruency and meet this requirement. The Animal Use Protocol will not be approved by the IACUC until congruency has been verified. Final approval from IACUC will be reflected in SPS.

**c) Recombinant DNA, Agents Infectious to Animals/Plants**

As required by federal regulations, the Institutional Biohazards and Recombinant DNA Safety (IBRDS) Committee must approve proposals involving recombinant DNA research or pathogens, or biological toxins that do not meet the NIH criteria for exemption. This committee functions within the current National Institutes of Health Guidelines for Research Involving Recombinant DNA molecules, pathogens or biological toxins and reports to the Vice Chancellor for Research and Economic Development. The chair of this committee is the appropriate person to contact for approval of proposals that involve recombinant DNA, pathogens or biological toxins. A list of Institutional Biohazards and Recombinant DNA Safety Committee Members is available on the OSP website.

**d) Classified Material**

The Research Policy Committee must approve proposals involving classified work. The Director of the Office of Sponsored Programs ([Security Officer](#)) is the appropriate person to contact for approval of proposals that require the use of classified materials. The Research Policy Committee reports to the Vice Chancellor for Research and Economic Development. The members include: Vice Chancellor for Research and Economic Development; Chair/Dean of College in which proposal has originated; President of the Faculty Senate; Vice President for Academic Affairs, Ex-officio; and Security Officer, Ex-officio.

**(ii) Other Special Approvals**

**a) New Courses or Programs**

A proposal which includes the development of a new course or program which carries degree credit must be approved by the Office of Academic Affairs, which will verify that the proposal does not include expectations, explicit or implied, that a new course or program will be offered without appropriate approval through university channels. The [Faculty Senate Courses and Curricula Committee](#) is charged to review and approve or disapprove proposed additions to, alterations of, and elimination of all courses, curricula, and degree programs submitted by colleges and schools, or referred by the Office of

Academic Affairs. The Committee's approval is never automatic; therefore, proposals may include course or program development but may not include a schedule for implementation except as a trial special topics course, if one already exists in the departmental rubric. Policy Statement 45, Courses & Curricula, is available on line at the LSU Web.

### **b) Extra Compensation**

If additional compensation is proposed for a University full-time employee, the Dean(s)/Director(s) of the college(s)/unit(s) affected and the Vice Chancellor for Research and Economic Development must certify both of the following: (a) the employee is already committed to other assigned duties for 100% time; and (b) these duties cannot be rearranged or reassigned to permit the ones described in the proposal to be included in the regular assignment of the employee. Approval by the Chair and Dean/Director in SPS certifies the department and college's approval of (a) and (b) for additional compensation. For Vice Chancellor approval of extra compensation, a memo to the Vice Chancellor requesting approval must be loaded into SPS for review and approval. See [PS-43](#), available on the LSU website, for details on extra compensation.

### **c) Intellectual Property**

Proposals involving ceding of intellectual property ownership, patenting expenses, exclusive or non-exclusive rights, licenses, royalties, etc. require approval of the Director of the [Office of Intellectual Property](#). [Policy Statement 68](#) governs the policies and procedures for the management of Intellectual Property rights.

Proposals to sponsors who claim rights to intellectual property and Research Agreements containing nonstandard intellectual property arrangements along with all supporting documents must be routed in SPS for review and approval of the Office of Intellectual Property within ten (10) working days of receipt of information. The PI should attach a brief memo in SPS containing background (if any), and recommendations of researcher and department chair as to disposition and justification.

Upon notification of an award, the Office of Intellectual Property will contact the sponsor and attempt to negotiate a mutually satisfactory arrangement or failing that, determine the minimum cession of rights acceptable to the sponsor.

Upon completion of negotiation with the sponsor, the Office of Intellectual Property will make a recommendation to the Office of Sponsored Programs and inform the pertinent Dean.

### **d) Special Facilities/Services**

The need for LSU resources or facilities which are not under the control of the Principal Investigator(s) or his department or college must be disclosed on the SPS Coversheet, and the approval of the appropriate Director or other official responsible for the special facilities and/or services will be required.

### **e) Financial Disclosure**

Proposals to NSF and Public Health Service (including NIH) require disclosure of certain financial interests of all those responsible for project design, conduct, and reporting and any immediate family that might appear to have the potential to bias the project. PI/CoPI approvals in SPS are a certification that any required disclosure has been made. For additional information review LSU's [Significant Financial Interest Disclosure Form](#) available on the OSP website, and [Policy Statement 98](#), available at on the LSU website, for details of disclosure requirements. The Financial Disclosure Form is not required if there is nothing to disclose.

### **f) Facilities and Administrative Cost Reduction or Waiver**

F&A is charged at our Federally negotiated rate. [Current rates](#) can be found on the OSP website. Proposals requesting a reduction or waiver of F&A require the approval of the Vice Chancellor for Research and Economic Development. A PI must prepare and attach a memo in SPS to the Vice Chancellor requesting approval for the reduction or waiver of F&A. Those requiring a reduction or waiver which deviates from the policy contained in [PM-10](#), available at on the LSU website, require approval by the Office of the President.

### **g) PreK-12 School Involvement**

The Office of Academic Affairs must be notified of any proposal that involves a PreK-12 school regardless of time of day, type/level of school, on-or-off school site or whether someone from LSU is physically present or not. The Office of Academic Affairs documents the PreK-12 school involvement in an effort to better coordinate the University's educational outreach activities.

Any proposals involving PreK-12 school involvement must be identified on the SPS Coversheet. OSP will make this information available to the Institute for Partnerships in Education in the Office of Academic Affairs.

### **3. LSU and LSU Agricultural Center (Ag Center) Joint Proposals**

#### **a. Joint Proposals where LSU is the Lead Institution**

In addition to normal routing and approval requirements for LSU proposals, Ag Center approval is necessary for proposals when Ag Center Faculty member(s) are named or included as Co-PI and/or are receiving funds or cost sharing, and when Ag Center facilities will be used. Ag Center approval may be given on Ag Center Routing sheet (scanned and loaded into SPS).

If a proposal is submitted through LSU and research pay for an LSU investigator is coming from the Ag Center (LSU Faculty member with LSU/Ag Center dual appointment, where research 0100 time is paid by Ag Center), approval in SPS by LSU College of Agriculture Dean is sufficient. OSP will assume Dean's approval will ensure release time from teaching, and the investigator will be appointed to an LSU 0100 research account. Ag Center approval is not required.

#### **b. Joint Proposals where Agricultural Center is the Lead Institution**

OSP review and approval of Ag Center proposals is required when an LSU Faculty Member(s) is involved in the proposal, either as PI or Co-PI, and/or is receiving funds or cost sharing (either as cross charge, or with an LSU account), and when LSU facilities will be used (excluding approved service centers). This requirement does not apply when an LSU College of Ag faculty member with an LSU/LSU Ag Center dual appointment submits a proposal through the Ag Center. If LSU salaries are included as cost share, they must be documented in the PAR system. If no funds are budgeted for LSU Faculty, LSU PI/Co-PIs must indicate whether they will spend less than 5% time on the project (excluding proposals for LSU facilities use only). Joint proposals where Ag Center is the lead must be routed in SPS, and will be reviewed for the following:

- Approval by named LSU Faculty member(s), and his/her Dept Head(s) and Dean(s)
- LSU personnel, facility use, and institutional commitments
- Budget, if separate budget is included for LSU.
- LSU personnel salaries and time commitments, if separate budget is not included for LSU. If LSU Faculty are receiving salary support, they may be cross-charged to the Ag Center restricted account.

**c. Account Numbers for Joint Proposals**

Separate accounts are discouraged for small dollar projects, but are encouraged for large dollar projects. If only one account is desired, use Facilities and Administrative Costs (F&A) and Fringe Benefit rates from the submitting campus. Salaries will be cross charged to restricted accounts as necessary, and cost sharing will be documented in the PAR system.

If separate accounts will be necessary for LSU investigator(s) and Ag Center investigator(s), a separate budget for LSU and for Ag Center is required at the proposal stage. The LSU budget must include LSU F&A and Fringe Benefits rates, and Ag Center budget must include Ag Center F&A and Fringe Benefits rates. The separate budgets must be submitted to the sponsor, or may be combined into one budget. If the budgets are combined, PIs must explain and disclose use of both sets of rates in budget justification to demonstrate to the sponsor that we are applying appropriate rates (separate budgets will be maintained for internal purposes).

**4. LSU and Pennington Biomedical Research Center (PBRC) Joint Proposals**

**a. Joint Proposals where LSU is the Lead Institution**

In addition to normal routing and approval requirements for LSU proposals, PBRC approval is necessary for proposals when PBRC Faculty member(s) are named or included as Co-PI and/or are receiving funds or cost sharing, and when PBRC facilities will be used. PBRC approval may be given on PBRC Routing sheet (scanned and loaded into SPS).

**b. Joint Proposals where PBRC is the Lead Institution**

OSP review and approval of PBRC proposals is required when an LSU Faculty Member(s) is involved in the proposal, either as PI or Co-PI, and/or is receiving funds or cost sharing, and when LSU facilities will be used (excluding approved service centers). These proposals must be routed electronically through SPS.

**c. Account Numbers for Joint Proposals**

Separate accounts will be set up for LSU/PBRC collaborative projects. The non-lead University will be treated as a subcontractor. The non-lead University will submit budget and budget justification (if required) to the lead University. The lead University will include the non-lead University's total cost on the subcontract line of Sponsor's budget form and a statement in the budget justification explaining that Facilities and Administrative (F&A) costs are not charged to the non-lead University. Contact OSP for detailed instructions on budget preparation.

### **C. Proposal Submission**

Once a proposal has been routed and approved in SPS, OSP contacts the PI or designated contact person to pick up any hard copy signature pages that must be sent to a sponsor. The PI is responsible for mailing the approved, complete proposal, with any required copies to the sponsor. If electronic submission is required, OSP will transmit the proposal electronically when sponsor/sponsor system requires the authorized representative to transmit proposal. Otherwise, the PI is responsible for electronic submission.

### **III. Award Information**

#### **A. Types of Awards:**

Below are types of awards received for sponsored projects.

##### **1. Grant**

The principal purpose of a grant is the transfer of money, property, services, or anything of value to the recipient in order to accomplish something for the public good. Most federal agencies use a grant document for research awards to universities. For grants there is little involvement between the governmental agency and the recipient during the performance of the activity.

##### **2. Cooperative Agreement**

The principal purpose of a cooperative agreement is the transfer of money, property, services or anything of value to the recipient in order to accomplish something for the public good. A cooperative agreement is like a grant except that the federal government will have substantial involvement in the activity that is being funded, perhaps bringing governmental personnel to the University to work on the project.

##### **3. Contract**

The principal purpose of a contract is for the government to acquire by purchase, lease, or barter property or services for the direct benefit and use of the awarding agency. For contracts there is substantial involvement between the governmental agency and the recipient during the performance of the activity.

##### **4. Cost-Reimbursable**

Type of contract or grant for which the sponsor will reimburse the University for any actual, approved costs incurred in the conduct of the work up to an agreed-upon amount.

##### **5. Fixed Price**

Type of contract or grant for which the sponsor will pay the University a predetermined price, regardless of actual costs, for satisfactory performance of work.

## **B. Receipt of Award**

In general, the organization funding the sponsored program notifies the Office of Sponsored Programs and the Principal Investigator of the award. When this notification is received in the Office of Sponsored Programs, the award document is processed.

### **1. Award Acceptance**

All award documents are forwarded to the Principal Investigator for review. After reviewing the award document, the Principal Investigator must attach an [Award and Award Modification Approval Form \(AMAF\)](#), obtain appropriate signatures and return all documents to the Office of Sponsored Programs. If during the proposal submission process only a streamlined review was conducted by the Office of Sponsored Programs, a complete review of the full proposal is required prior to award acceptance. Principal Investigators must attach a copy of the full proposal submitted to the Sponsor. Any discrepancies between the approved budget and budget justification in SPS, and the rest of the proposal will be forwarded to the Vice Chancellors for Finance and Administrative Services and Research and Economic Development for appropriate action. Significant errors or unsubstantiated commitments may result in declination of the award by the University.

The Award and Award Modification Approval Form is available on the OSP website. The Principal Investigator should fill out the Award and Award Modification Form electronically and print for routing and signatures. If the funded amount is reduced or increased, the PI must also prepare and route a revised budget, and a revised scope of work (if applicable) in SPS for approval.

Awards (federal, state, industrial, and private) obtained by University employees cannot be awarded to LSU because of sponsor mandate. Adequate rationale for not awarding the agreement in the name of the University must be provided on submission to OSP for review. (This does not apply to scholarships/fellowships made to individuals). See [PM-27](#), April 21, 1998 available on the LSU website.

The Office of Sponsored Programs will coordinate with the Principal Investigator and Sponsor to negotiate a mutually acceptable agreement between the funding organization and the University. Upon receipt of a fully executed award document, the award document and the proposal will be forwarded to the Sponsored Program Accounting Office to establish an account. A copy of the fully executed award document is forwarded to the Principal Investigator.

## **2. Account Setup**

When the Sponsored Program Accounting Office receives the award document, proposal and authorization from the Office of Sponsored Programs, it will establish a restricted account number for the project. The Principal Investigator will receive a Record of Grant Establishment (RGE) from SPA with the account number assigned to the project. Upon establishment of a restricted account, the Principal Investigator can initiate the necessary appointment forms, purchase orders, etc. to conduct the project. Additional information on managing a funded sponsored project can be found in the [Sponsored Program Accounting Post Award Administration Manual](#), available on the SPA website.

## **3. Tentative Account Numbers**

If a PI has received notice that an award will be made, but an official award or contract has not been issued, it may be helpful to obtain a "tentative account number". A tentative account number should only be established when a PI is sure of funding. Obtaining a tentative account number will allow a PI to begin working on a project in anticipation of the award. However, the tentative account may not be established until all required Special Committee approvals are obtained, and any outstanding issues identified at the proposal stage related to acceptance of the award are resolved.

To obtain a tentative account number, a PI must complete and submit a Tentative Account Number Request Form to the Office of Sponsored Programs. The Request Form must be approved by the PI's department chair, who certifies that the department will be responsible for any unallowable charges, or for costs incurred should the project not be funded. The Request for a [Tentative Account Number Form](#) is available on the Sponsored Program Accounting website.

## **4. Awards Which Involve Subrecipients**

When an award is received that involves a Subrecipient, the Principal Investigator should complete and forward to OSP the [Request to Draft Subaward Form](#), available on the OSP website. The Office of Sponsored Programs will draft the subaward and send to PI for review. After reviewing the subaward for accuracy, the PI should prepare a Purchase Requisition, attach the subaward and forward to the Purchasing Office. The Purchasing Office will obtain necessary signatures (subrecipient, LSU, Louisiana Office of Contractual Review). Upon receipt of the subaward executed by the person authorized to sign for the subrecipient, the Office of Sponsored Programs will obtain the signature of the Vice Chancellor for Finance and Administrative Services to execute the subaward on behalf of LSU. A fully executed copy will be sent to the subrecipient with a notice to begin the work.

#### **IV. Post-award Modifications**

At any time during the life of a sponsored project, a variety of modifications may be necessary. The possible modification types are identified below. Any request to modify any aspect of a sponsored project must be approved by LSU prior to submission to sponsor. A request to modify a project may include one or several of the types identified below.

- No-Cost Extension
- Revised Budget
- Change of Principal Investigator
- Transfer of an Award
- Termination of an Award
- Change in Scope/PI Effort
- Other

##### **A. Modifications Which May Be Approved Internally**

Federal agencies have been authorized by the Office of Management and Budget to delegate “Expanded Authorities” to Universities to approve certain rebudgeting and other actions on grants and cooperative agreements, but not on contracts. This authority is administered by the University under the “Prior Approval System”, so named because University approval must be secured before affected expenditures or actions can be made. The University must document approvals and inform the federal agency of the changes authorized, when required. Complete details of these procedures are set forth in the agencies grant policies and award administration manuals. Special terms and conditions of a specific award may limit the Prior Approval authority of the University.

The Prior Approval System requires an authorized University official to provide review and final approval, and this function has been delegated by the Chancellor through the Vice Chancellor for Research and Economic Development to the Office of Sponsored Programs.

Any request for prior approval requires the approval of the department head, dean (if required by college policy), and OSP. All rebudgeting must meet the established standards of allowability. If the award document places special restrictions on rebudgeting and related actions, the University may not overrule them. A narrative justification of the change is required.

The following changes (or any combination thereof) may be approved by the University on federal grants and cooperative agreements under the Expanded Authorities (unless prohibited in the award document):

1. **Additional Compensation:** Compensation above base pay for work that is in excess of the regular appointment for the employee.
2. **Special Purpose Equipment Acquisition:** An item with a unit cost of at least \$5000 per item which is used only for research, medical, scientific, and other technical activities.
3. **General Purpose Equipment Acquisition:** An item with a unit cost of \$5000 or more when its use is primarily for technical activities associated with the project (e.g., cameras, personal computers, etc). An explanation of the primary technical use on the project is required.
4. **No-Cost Extension:** Grantee may extend project for up to twelve months without additional funding. (Note: only one no- cost extension may be approved by LSU.) Any additional no-cost extensions must be approved by the sponsor.
5. **Pre-Award Costs:** Grantee may incur and recover from the federal sponsor costs incurred within 90 days prior to the effective date of the award that are necessary to the project.
6. **Subawards not originally included, or modified from original proposal:** Attach scope of work, budget, and letter of collaboration from the proposed subcontractor, signed by their authorized institutional representative.
7. **Alterations/Renovations:** Funds for rearrangement and alterations that do not constitute construction. Alterations/renovations under \$10,000 may be approved by the Grantee. For expenditures exceeding \$10,000, written prior approval must be obtained from the NSF Grants Officer.

In addition to the items above, there are provisions for approval of carry-over funds, exceeding patient care costs, procurement of general support services, insurance on federally owned equipment, public information service costs, publication costs, and renovation expenses, and patent costs, among others. For specific details on any of these items, please contact the Office of Sponsored Programs.

## **B. Procedures for Obtaining Prior Approval**

To obtain prior approval, the Principal Investigator must complete the [Internal Prior Approval Request](#), available on the OSP website. The form should be completed electronically and printed for approval signatures. Attach any other necessary documents such as a Request for Budget Adjustment Form and forward to the Office of Sponsored Programs with required signatures. Alternatively, the PI may submit the request for approval electronically using SPS. Please see the SPS User Manual for electronic routing instructions. The justification on the form should describe the requested action and demonstrate:

- It's necessity to achieve the project objectives supported by the grant.
- That the request is consistent with the award terms and conditions.
- That it is consistent with the awarding agency and University policies.
- It represents an effective utilization of resources.
- It does not constitute a change in scope or key personnel, or require additional funding for the grant.

Upon final approval, the documentation will be filed in the Sponsored Program Accounting (SPA) Office. The Office of Sponsored Programs will notify the awarding agency if required.

## **C. Modifications Which Require Sponsor Approval**

### **1. Revised Budget, Change in Scope/PI**

Sponsors specify in their award documents how much flexibility the Principal Investigator has to move funds between categories without specific written approval from the sponsor. A budget revision and related changes (e.g., no cost extension, change in scope or objective of the project, change in key personnel, extra compensation, foreign travel, additional funding) not allowable under the terms of the award must be initiated by the Principal Investigator.

Because the University is the legal entity that must request the revision, the Office of Sponsored Programs must review and approve any requested revision. The request must be sent with a Award and Award Modification Approval Form to OSP or routed electronically using SPS (see SPS User Manual for instructions). The request letter to the sponsor must include an approval line for the signature of the Director of OSP. After approval by the Office of Sponsored Programs, the Principal Investigator will be contacted to transmit the request to the sponsor. Contracts are typically restrictive in their terms and conditions concerning the amount of rebudgeting permitted. Permission to rebudget should always be secured in writing before committing the expenditure.

## 2. Transfer of Grants and/or Equipment

Principal investigators who leave LSU may wish to transfer grants to their new institution. Prior approval must be obtained including written approval from their department chair, dean, OSP, the new institution, and the funding agency. Normally, the sponsor will request the principal investigator to provide a formal notification of the impending transfer countersigned by the authorized organizational representatives of both the University and the new institution. The notification must include the original grant or contract number, expiration date of the grant or contract, effective transfer date, identity of new institution, a brief summary of progress to date, description of work yet to be accomplished, and a budget for the amount to be transferred.

In situations where the amount of time and funds remaining in a project are modest; and if the University and the new institution agree, the University may subcontract to the new institution for completion of the project. This and other possible alternatives should be discussed between the University, the new institution, and the agency.

Equipment purchased with grant or contract funds for a specific project should remain available for use for the duration of the project. Principal investigators whose projects included funding for equipment and who will continue the project at a new institution with agency support generally may arrange with the University to have the equipment transferred with them. Shipping costs for such equipment may generally be charged to the original or transferred award as an allowable cost.

Equipment transfers require approval from the department chair, dean, OSP, the LSU Office of Property Control and Equipment Records, the new institution, and the funding agency.

In addition, Louisiana State Property Regulations require written approval from the Louisiana Division of Administration through the LSU Office of Property Control and Equipment Records prior to transfer/removal of any equipment. Awards which have expired may not qualify for the equipment transfer. Principal investigator(s) expecting to relocate and transfer equipment should allow sufficient lead-time for this transfer.

Requests to transfer grants and or equipment must be sent with an Award and Award Modification Approval Form to OSP, or routed electronically using SPS. The request to the sponsor must include an approval line for the Director of OSP. After approval by the Office of Sponsored Programs, the Principal Investigator will be contacted to transmit the request to the sponsor.

## V. University Policies for Sponsored Programs

The Principal Investigator (PI) holds primary responsibility for the technical conduct of the project, and for administrative and budgetary management. The PI is responsible for complying with all contractual obligations, including technical and administrative requirements and restrictions. The PI, as well as the Department Chairman and College Dean are collectively responsible for the conduct of research programs with respect to both sponsor and University policies and procedures. Charges incurred on projects which are later deemed unallowable due to sponsor restrictions are the responsibility of the PI's department and/or college. PI's are encouraged to seek assistance from SPA and OSP in the management of sponsored projects.

The University policy documents listed below apply to the administration of sponsored programs at LSU. The Principal Investigator is responsible for complying with these policies, as well as with all other University policies and procedures. These policies define the responsibilities of the Principal Investigator or Project Director and those responsible for approving various aspects of the proposal. All are available on the LSU website.

### Policy Statements:

PS-32	Proposal Review and Approval Procedures
PS-40	Employee Records Confidentiality
PS-51	Confidentiality in Sponsored Projects
PS-67	Illegal Use of Drugs & Alcohol Misuse (The University has issued Policy Statement 67 to provide for compliance with the Drug Free Workplace Act of 1988.)
PS-68	University Intellectual Property Rights in Sponsored Research Projects
PS-69	Misconduct in Research
PS-75	Illegal/Abusive Alcohol/Other Drug Use by Students
PS-77	"Distributable" Royalties
PS-98	Disclosure of Financial Interests
PS-103	Service Centers and Recharge Operation

**Permanent Memorandums:**

PM-3	Compensation Limitations
PM-10	Indirect Cost Allowances on Grants & Contracts
PM-11	Outside Employment of University Employees
PM-27	Placement of Sponsored Agreements
PM-30	Radiation Protection Program
PM-64	Intellectual Property - Distribution of Royalties and Other Matters
PM-67	Contracts between the University and its Faculty Members

## VI. University Contacts

### A. Sponsored Programs

#### Authorized University Representative

James L. Bates, Executive Director  
Office of Sponsored Programs  
Louisiana State University and A & M College  
202 Himes Hall  
Baton Rouge, Louisiana 70803-2701  
(225) 578-2760 FAX (225) 578-2751  
[osp@lsu.edu](mailto:osp@lsu.edu)

#### Authorized Fiscal Officer

Jerry J. Baudin, Vice Chancellor  
Office of the Vice Chancellor for Finance and Administrative Services  
Louisiana State University and A & M College  
330 Thomas Boyd Hall  
Baton Rouge, Louisiana 70803-2701  
(225) 578-3386 FAX (225) 578-5403

#### Sponsored Program Accounting

Patricia M. Territo, Director  
Sponsored Program Accounting Office  
Louisiana State University and A & M College  
Baton Rouge, Louisiana 70803-2901  
(225) 578-5337 FAX (225) 578-4421  
[pterrito@lsu.edu](mailto:pterrito@lsu.edu)

### Other University Officials

John V. Lombardi, President  
Office of the President  
107 System Building  
Louisiana State University and A & M College  
Baton Rouge, Louisiana 70808  
(225) 578-2111 FAX (225) 578-5524

Michael Martin, Chancellor  
Office of the Chancellor  
156 Thomas Boyd Hall  
Louisiana State University and A & M College  
Baton Rouge, Louisiana 70803  
(225) 578-6977 FAX(225) 578-5982

Brooks Keel, Vice Chancellor for Research and Economic Development  
Office of Research and Economic Development  
130 David Boyd Hall  
Louisiana State University and A & M College  
Baton Rouge, Louisiana 70803  
(225) 578-5833 FAX (225) 578-5983

### C. Payment Address

Louisiana State University and A&M College  
Office of Accounting Services  
Sponsored Program Accounting  
Baton Rouge, Louisiana 70803-2901

**VII. General Information Required by Agencies**

Frequently requested information is listed below.

Association for Assessment and Accreditation of Laboratory Animal Care (AAALAC) Approval Date	11/18/2005
CAGE (Commercial and Government Entity Code)	4L859
CEC	None
Cognizant Contract Administration Office: Office of Naval Research, Atlanta Regional Office, 100 Alabama Street, NW Suite 4R15, Atlanta GA 30303-3104	404-562-1601
Cognizant Audit Agency: Dept. of Health & Human Services, Central States Field Office, 1301 Young Street, Rm. 732, Dallas, Texas 75202	214-767-3261
Cost Accounting Standards Disclosure Statement (DS-2) Submitted to: Division of Cost Allocation, Dept. of Health & Human Resources Cohen Building, Room 1067, 330 Independence Avenue, SW, Washington, D.C. 20201	10/7/98
Equal Opportunity Compliance Review	6/22/92
Federal Congressional District	06
DUNS Number	075050765
Environmental Protection Agency (EPA) Certificates filed (Region 6 and DC)	7/24/95
Federal Employer Identification No. and Tax Exempt Status No	726000848
FICE (Federal Interagency Committee on Education)	002010
Office of Human Research Protection Federal Wide Assurance No.	FWA00003892
HHS Animals Assurance No.	A3612-01
HHS Institutional Review Board (IRB) Identification No.	01
HHS Indirect Cost Rate Agreement Date	11/18/2008
HHS Inspector General – Office of Audit, 5323 Essen Lane, Room 210 Baton Rouge, Louisiana 70809	225-389-0406
LSU A-133 Audit (period 7/1/01 – 6/30/02, March 30, 2003) by the Office of the Legislative Auditors	225-389-3870
NIH Entity Number	1726000848A1
NIH Institutional Profile Number	577907
NIH Organizational Component	20
NSF Submitting Code	0020107000
Personnel (Verify Salary & Employment)	225-578-2760
Representative District (LA)	67
Scientific Misconduct Initial Assurance (due annually in January), Original Submitted	11/2/91
Senate District (LA)	14
Short Form Research Cover (Submitted to Army Corps of Engineers/MS)	03/01/95
NAICS - North American Industry Classification System (Replaces SIC-Standard Industry Codes 8733 for Research and 8221 for Education)	54171Research 61131Education