



Introduction to Sponsored Programs

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Office of Sponsored Programs

Training Session Overview

- Introduction to OSP
- Proposal Submission Process
- Budget Preparation
- Award Process
- Post-Award Modifications

What is a Sponsored Project?

- Externally funded research, public service or instruction activity
- Funded by a grant, contract or cooperative agreement
- Usually requires a report or deliverable and fiscal accountability
- Funding is for a specific purpose and time period
- Not an unrestricted gift

Office of Sponsored Programs

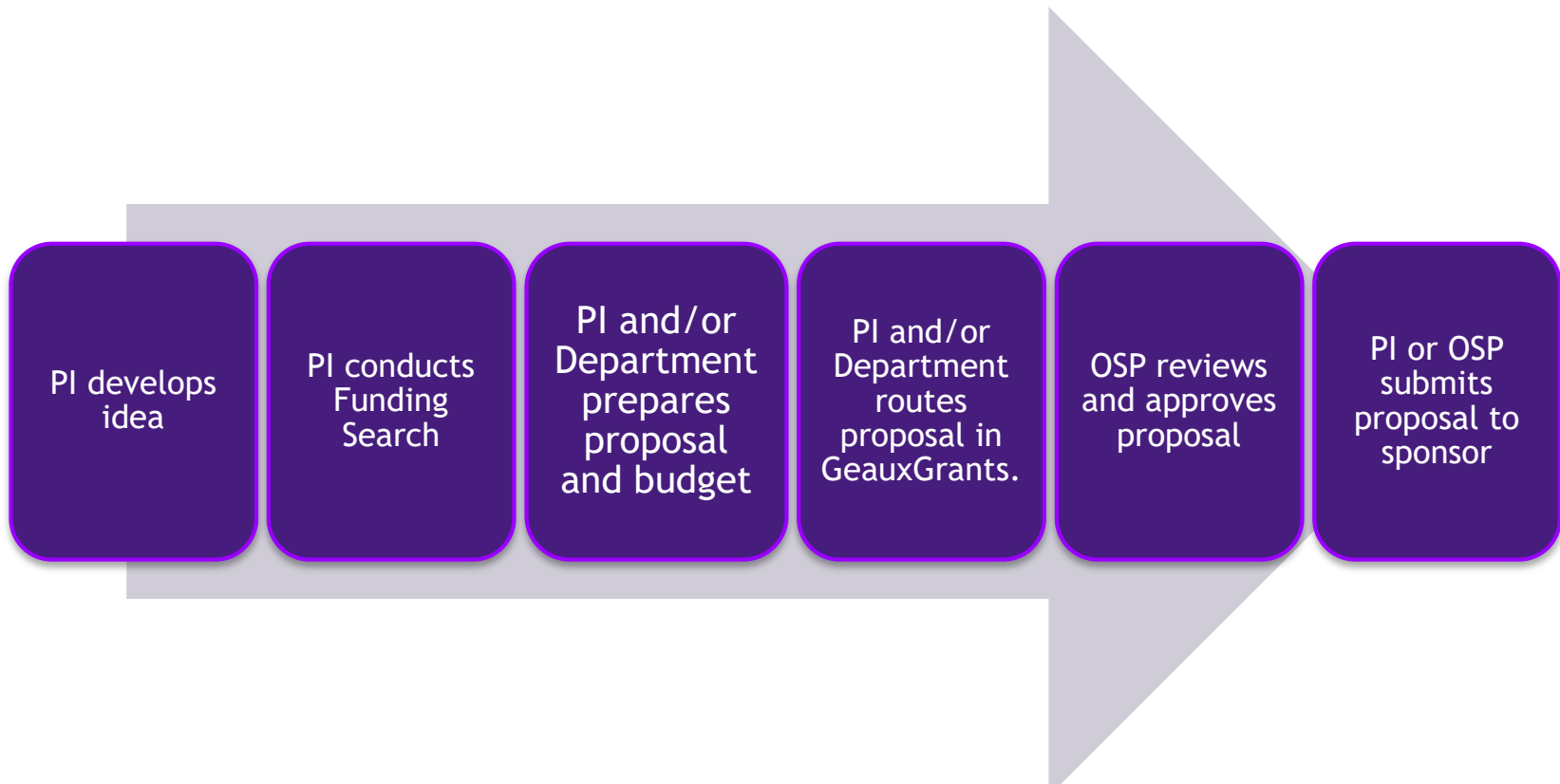
➤ What do we do?

- Handle all proposal activity for the University
- Negotiate and approve awards, including amendments
- Draft subawards
- Handle prior approval requests
- Provide current information, advice, and assistance to faculty and staff related to sponsored programs
- The OSP Executive Director is the Authorized Official for the University

OSP Statistics

- Total Submitted Proposals
 - FY21: 1296 proposals requesting \$512M
 - FY22: 1188 proposals requesting \$471M
 - FY23: 1201 proposals requesting \$658M
- Annual Awards
 - FY21: \$166M
 - FY22: \$180M
 - FY23: \$186M

Proposal Submission Process



See LSU Research Administration Roles and Responsibilities Matrix.

Responsibilities of Principal Investigator (PI)

- A Principal Investigator (PI) is the individual who:
 - holds primary responsibility for the technical conduct, administrative and budgetary management of project.
 - is responsible for complying with all contractual obligations.
- PI, Department Chair and Dean are collectively responsible for:
 - the conduct of research with respect to sponsor and University policies and procedures.
 - Unallowable charges are the responsibility of the PI's department and/or college.

Who can be PI and Co-Investigator? (LSU Requirements)

- The principal investigator (PI) and co-investigator (Co-I) must be an LSU employee unless the proposal involves one of the following:
 - Non-LSU employees will participate on the project as part of a proposed subcontract.
 - The sponsor requires the proposal to include non-LSU employees as Co-Is (i.e. NSF GOALI proposals)
- Also need to be aware of and follow sponsors requirements on who can be PI/Co-I, if any.

Who can be PI? (LSU Requirements)

- With department and college approvals:
 - Full or part time faculty and staff
 - Prospective hires, including visiting, adjunct, or gratis faculty who will be on the LSU payroll (i.e. in a paid status) at the time of the award
 - Emeritus faculty
 - provided they can fulfill the technical and administrative responsibilities of the project as well as meet Sponsor's approval

Who can be Co-Investigator? (LSU Requirements)

- With department and college approvals:
 - Anyone who can be named as a PI
 - Graduate assistant
 - a faculty mentor or unit head must be listed as the PI
 - Visiting faculty, adjunct or gratis faculty not on the University payroll (i.e. not in a paid status)

Application Resources

- Review Notice of Funding Opportunity (NOFO), Request for Proposal (RFP), Funding Opportunity Announcement (FOA), or Broad Agency Announcement (BAA)

- Review agency proposal guidelines and electronic submission instructions
 - NSF Proposal & Award Policies and Procedures Guide
 - NIH SF424(R&R) Grant Application Guide
 - Sponsor specific Grants.gov user guides

- Review GeauxGrants Help Desk

- Review the OSP Guide

OSP Website Resources

- OSP Guide
- Budget Worksheets
 - LSU Generic Budget
 - NIH Modular Worksheet
 - NSF Budget
 - SF424 (R&R) Budget
- Proposal Toolkit
- LSU Research Administration Roles and Responsibilities Matrix
- GeauxGrants Help Guides
- Useful information and University contacts
- Fringe, tuition remission and F&A rates

Uniform Guidance (UG)

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200)

- Establish consistent and uniform pre-award, post-award, and close-out requirements for federal sponsors.
- Establishes principles for determining allowable costs
 - Provides guidance on what types of costs are allowed to be charged as direct costs or facilities and administrative (F&A) costs
- Establishes the standards for obtaining consistency and uniformity among Federal agencies for the audit of organizations expending federal awards.

Proposal Preparation

- Typical proposal contents
 - Cover Sheet
 - Table of Contents
 - Project Abstract
 - Project Narrative (Scope of Work)
 - Budget
 - Budget Justification
 - Senior Personnel
 - Biographical Sketches
 - Current and Pending Support
 - Facilities, Equipment and Other Resources

Budget Preparation

- Common Budget Categories/Major Cost Categories
 - Salaries and Wages
 - Fringe Benefits
 - Tuition Remission
 - Equipment
 - Travel
 - Materials and Supplies
 - Subcontracts/Subawards
 - Consulting and Professional Services
 - Operating Services
 - Participant Support Costs
 - Other Direct Costs
 - Facilities & Administrative Costs

Budget Preparation

➤ **Direct Costs**

- Costs that can be identified specifically with a particular project and can be easily assigned to project with a high degree of accuracy

➤ **Indirect Costs/Facilities & Administrative Costs**

- Costs that are incurred for common or joint objectives that cannot be identified easily to a specific project.
- Examples: utilities, facilities maintenance, library support, departmental and general University administration

DIRECT COSTS

Allowable Direct Costs

- Reasonable - an average person would have purchased this item and paid this price
- Allocable - requires an expense directly benefit and be necessary for the performance of the project
- Consistently treated - like costs must be treated the same in like circumstances, as either direct or F&A costs
- For Federal Sponsors - see Uniform Guidance, Subpart E
- Some programs may have other restrictions on allowable costs.

Unallowable Direct Costs

- Administrative and clerical services
- Alcoholic Beverages
- Copier rental/maintenance
- Entertainment
- Extra compensation for professorial or professional employees
- General purpose equipment
- Goods and services for personal use
- Local telephone calls
- Memberships
- Monthly cell phone charges
- Office furniture
- Office supplies
- Postage
- Proposal development costs
- Software (Windows, Microsoft Office, Adobe, etc.)
- Subscriptions
- Telephone rental and line charges

- These costs are normally unallowable on federally sponsored projects without specific written approval
- See FASOP: AS-21 for full list

Salaries and Wages

- Institutional Base Salary (IBS) - annual compensation paid for an individual's appointment (9 or 12 months), whether that individual's time is spent on research, teaching, administration, or other activities. IBS does not include temporary funding (i.e. bonus, one-time payment, incentives.)
 - Salary = IBS x percent of effort on the project
 - Salary = Monthly salary x number of months on the project
- Academic employees can receive summer salary if effort will be devoted on the project during the summer.
 - 1 summer month salary = 1/9 of academic salary

Salaries and Wages

- **Types of Salaries and Wages**
 - Senior Personnel
 - Postdoctoral Researchers
 - Technical Personnel
 - Graduate Students
 - Undergraduate Students
 - Contingent Employees

Senior Personnel Effort

- OMB clarification M-01-06 requires that most Federally-funded research projects have some level of committed faculty or senior researcher effort.

- LSU's policy requires all research budgets (federal and non-federal) include some level of effort by at least one senior researcher in each year of the project.
 - Does not apply to equipment, instrumentation, doctoral dissertation, student augmentation grants and small research projects (\$50,000 or less).

- Sponsor may have additional requirements.
 - NIH requires all senior personnel to devote measurable effort to the project.
 - NSF limits salary compensation for senior personnel to no more than two months of their regular salary in any one year for all NSF-funded grants.
 - Total amount of salaries requested per year must be listed.

Fringe Benefits

Fringe Benefits = Salary x fringe benefit rate

Federally Negotiated Fringe Benefit Rates

Regular employees	44%
2 Year Postdocs/Interns	14%
Contingent labor/transients	7.65%
Graduate Assistants	varies

- Fringe benefits are now charged for graduate assistants. See next slide.
- Fringe Benefit rates can change annually. See OSP website for current rates.

FRINGE BENEFITS

- Effective January 2, 2024, all new, continuation, and supplemental proposals with project budget periods beginning or going beyond July 1, 2024 must include health insurance costs as reflected in the table below for each GA, provided the charge is not disallowed by the funding agency.

GA Type	Health Insurance Amount
12-month GA	\$2,162
9-month GA	\$1,730
Summer only GA	\$432

- These amounts represent 75% of the health insurance premium.
- GA health insurance premium costs are to be budgeted within the fringe benefits budget category and are subject to indirect (facilities and administrative/F&A) costs.

Graduate Assistant Salaries

- Proposals budgeting salary for graduate assistants must use the minimum graduate student stipend level.
- The minimum stipend level of \$23,000 for 9-month, 20 hour/week FTE rate, or $[(\$23,000/9)*(12)=]$ \$30,667 for 12-month.
- The minimum stipend is not required for ongoing projects and new awards where the proposal was submitted prior to January 19, 2023.

Graduate Assistant Tuition Remission

- Proposals submitted with graduate student salaries must include tuition remission.
 - 38% of Graduate Assistant Salary
- Should not be included in the budget if the sponsor or solicitation does not allow.
- Exempt from F&A.
- Tuition Remission can change annually. See OSP website for current information.

Capital Equipment

- Items costing \$5,000 or more, with a useful life of at least one year.
- Anything less than \$5,000 should be budgeted to supplies.
- Exempt from F&A

Travel

- Travel costs necessary for the project
 - Field work
 - Travel to meet with collaborators
 - Travel to present findings at conferences
- Domestic or Foreign Travel
- Budget using University Travel Regulation rates (PM-13)

Materials and Supplies

- Expendable materials and supplies needed for the project.
- Office supply costs are normally treated as F&A Costs and consequently not allowable as direct costs.
- Computing devices under \$5,000 if they are:
 - 1) essential for the purposes of carrying out a specific aim of the funded project,
 - 2) above and beyond what is normally provided by the department for academic use, and
 - 3) charged to the grant in some reasonable proportion relative to how much it is used for the funded project.
- Chemicals
- Reagents
- Animals (with IACUC approval)

Subrecipient vs. Contractor (Vendor)

Subrecipient

- Responsible for carrying out a portion of the project
- Programmatic involvement
- Co-author on publications
- Must adhere to award terms & conditions

Contractor

- Provides goods and services as part of normal business operations
- Provides similar goods & services to many different customers
- Not involved in programmatic work on the project

Examples of Subrecipient vs. Contractor (Vendor)

- Subrecipient - A collaborator agrees to supervise a post doctoral fellow and other personnel associated with the performance of specific aim 2 on your project. They will also assist the project PI with preparation of the progress reports and manuscripts resulting from the study.
- Contractor - A collaborator agrees to perform an analysis on your samples and provide the results.

Subaward/Subcontract Proposal Requirements

- Budget & Budget Justification
- Letter of Collaboration signed by Subrecipient's Authorized Institutional Representative
- Copy of fringe benefit and F&A cost rate agreement when rates are included in budget (not required for U.S. universities)
 - Subrecipients with no rate agreement can include F&A of 10% on MTDC per the Uniform Guidance.
- Scope of Work for expanded review

Consultants

- Consultants are individuals/firms providing services and do not participate in programmatic decision-making.
- When consultants are affiliated with another academic institution, the services provided should be:
 - outside of their institutional time and commitments
 - without use of their institutional resources (including students and staff)
 - paid directly to the consultant as an individual
- LSU employees may not serve as consultants on sponsored projects awarded to LSU.
 - They should be budgeted under personnel.

Operating Services

- Rental Costs
- External Lab Services
- Printing and Duplicating
- Animal Per Diem (with IACUC approval)
- University Approved Service Centers

Service Centers

- On-campus facilities that charge a fixed rate for usage.
 - Budgeted under Operating Services.

- Must be an approved Service Center.
 - See Office of Budget and Planning website to confirm.
 - On the budget justification, use the name as it appears on the website.

- If a facility is not an approved service center, the costs must be broken into the appropriate categories (e.g. personnel, supplies, etc.)

- See Policy Statement 103 for more information.

Participant Support Costs

- 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.
- Speakers & trainers are not considered participants and should not be included under this category.
- Exempt from F&A
- These are NOT payments to participants of a research study
 - Paid as research subject fees

FACILITIES AND ADMINISTRATIVE (F&A) COSTS

Facilities & Administrative Rates

Federally Negotiated Rates

Research	50%
Instruction	49%
Public Service	35%
Off-campus projects	26%

State 26%

- F&A rates are currently negotiated thru 06/30/2025.
See OSP website for current rates.

What F&A rate do I use?

- 1) Is your project Research, Instruction, Public Service?
- 2) Is your project on-campus or off-campus?
 - To use off-campus rate, 50% of direct costs (less subawards) must be off-campus.
- 3) For state sponsors, is the original source of funds federal?
- 4) Is the project less than \$10,000?
 - Per PM-10, F&A is waived when total project costs are \$10,000 or less.
- 5) Does the sponsor have a written policy to limit F&A?
 - LSU will honor reduced F&A rates when sponsors have a published F&A policy.

What is my F&A base?

Modified Total Direct Costs (MTDC): Total Direct Costs less

- Each Subaward in excess of \$25,000
- Capital equipment
- Tuition remission
- Alterations and Renovations
- Scholarships and fellowships, prizes and awards
- Rental costs of off-site facilities
- Participant Support Costs

MTDC x F&A Rate = F&A Costs

Facilities & Administrative Costs (cont.)

- Waivers and reductions in F&A must be approved by the Vice President for Research and Economic Development.

Cost Sharing/Matching

- The portion of project costs not paid by the sponsor.
- Cost sharing expenditures must occur during the project period.
- If costs are not allowable to be charged to the grant, they cannot be included as cost sharing.
- Cost sharing commitments are a condition of the award and subject to audit.

Types of Institutional Cost Sharing

- Salary
 - PI will devote 3 months to the project. Budget requests salary for 1 month.

- Non-salary
 - College Dean will provide \$10,000 towards the purchase of a \$50,000 piece of equipment. Budget includes \$40,000.

- Unrecovered F&A
 - Sponsor Guidelines indicate that F&A is not allowed.
 - Requesting \$20,000 of direct costs from sponsor.
 - 50% of \$20,000 = \$10,000

Types of External Cost Sharing

- External Match
 - Requires letter from external group agreeing to provide cost sharing
 - See OSP Guide for more details on letter.

- Other sponsored agreement
 - Non-federal
 - Must have sponsor approval

Cost Sharing/Matching Policy

FASOP: AS-06

- Should only commit cost sharing when **required** by the sponsor or by the competitive nature of the award.
- Commitments should be limited to the specific requirements of the sponsor.
- Commitments must be included in the proposal and must be approved by the University department/unit responsible for the funds.
- Voluntary committed cost sharing must be approved by the Vice President for Research and Economic Development and will be documented in the same manner as sponsor mandated cost sharing.

Budget Example - 12 Months		Requested	Cost Sharing
Salaries			
Principal Investigator (\$90,000 AY Salary)			
1 academic month			\$10,000
2 summer months		\$20,000	
Graduate Assistant 50%		\$23,000	
Student Workers @ \$10/hr. 1,500 hrs		\$15,000	
Faculty/Staff Fringe Benefits @ 44%		\$8,800	\$4,400
Graduate Assistant Fringe Benefits		\$1,730	
Subaward		\$30,000	
Equipment		\$10,000	
Participant Support Costs		\$1,000	
Supplies		\$10,000	
Tuition Remission @ 38%		\$8,740	
Total Direct Costs		\$128,740	\$14,400
F&A Costs = Rate x MTDC		\$51,765	\$7,200
Total Costs		\$180,505	\$21,600
<p>\$103,530 = \$128,740 - \$5,000 (Subaward in Excess of \$25K) - \$10,000 (Equipment) - \$1,000 (Participant Support) - \$8,740 (Tuition Remission)</p>			

Budget Justification

- Provides additional details and support of the expenses requested in the budget.
 - If figures are included, they need to match the budget.
- Should only include items in the budget.
 - Discussing expenses not in the budget can be construed as cost sharing.
- It is not necessary to provide more detail than what is required by the sponsor.

Proposal Routing

- All proposals must be routed electronically for OSP approval in myLSU using GeauxGrants.
- Refer to GeauxGrants Help Desk User Guides
- Limited Submission Process

Proposal Routing (continued)

- **Lead Time for Processing:**
 - 7 business days before desired mailing or electronic submission deadline.
 - GeauxGrants Setup, LSU Questionnaire, Budget, Personnel, and Internal Uploads and Routing tabs
 - For System-to-System submissions (i.e., Grants.gov), investigators can continue to finalize the science and technical documents of the proposal after routing the above components in GeauxGrants up until 24 hours prior to the electronic submission deadline.

Proposal Review

What is needed for a Streamlined Review:

- GeauxGrants Setup, LSU Questionnaire, Budget (with justification), Personnel, and Internal Uploads and Routing tabs
- Sponsor proposal coversheet (if required)
- Sponsor forms which contain budgetary information or require institutional signature
- Subaward/Subcontract paperwork (if applicable)
- RFP (if applicable)
- Release electronic proposal in the sponsor system (minus the technical components)

Proposal Review

What is needed for an Expanded Review :

- All information under Streamlined Review
- Final Complete Proposal
- Subaward/Subcontract scope of work (if applicable)

Expanded Review is conducted when:

- 1) Requested by PI and entire proposal is uploaded to GeauxGrants with proper lead time.
- 2) Proposals to industry sponsors when one of Industry Agreements is prepared.
- 3) Non-Competing Continuation Proposals (e.g. NIH RPPR).
- 4) Revised proposals are submitted in anticipation of an Award.
- 5) When sponsor requests additional information in order to issue an award.
- 6) At time of award.

Preproposals/ Notices of Intent

Must be routed in GeauxGrants if one of the following apply:

- 1) The program limits the number of applications that may be submitted by an institution.
 - approval from the Office of Research and Economic Development is required before OSP may approve.
- 2) A detailed budget is required
- 3) Authorized Representative signature, and/or Electronic Submission by OSP is required.

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.

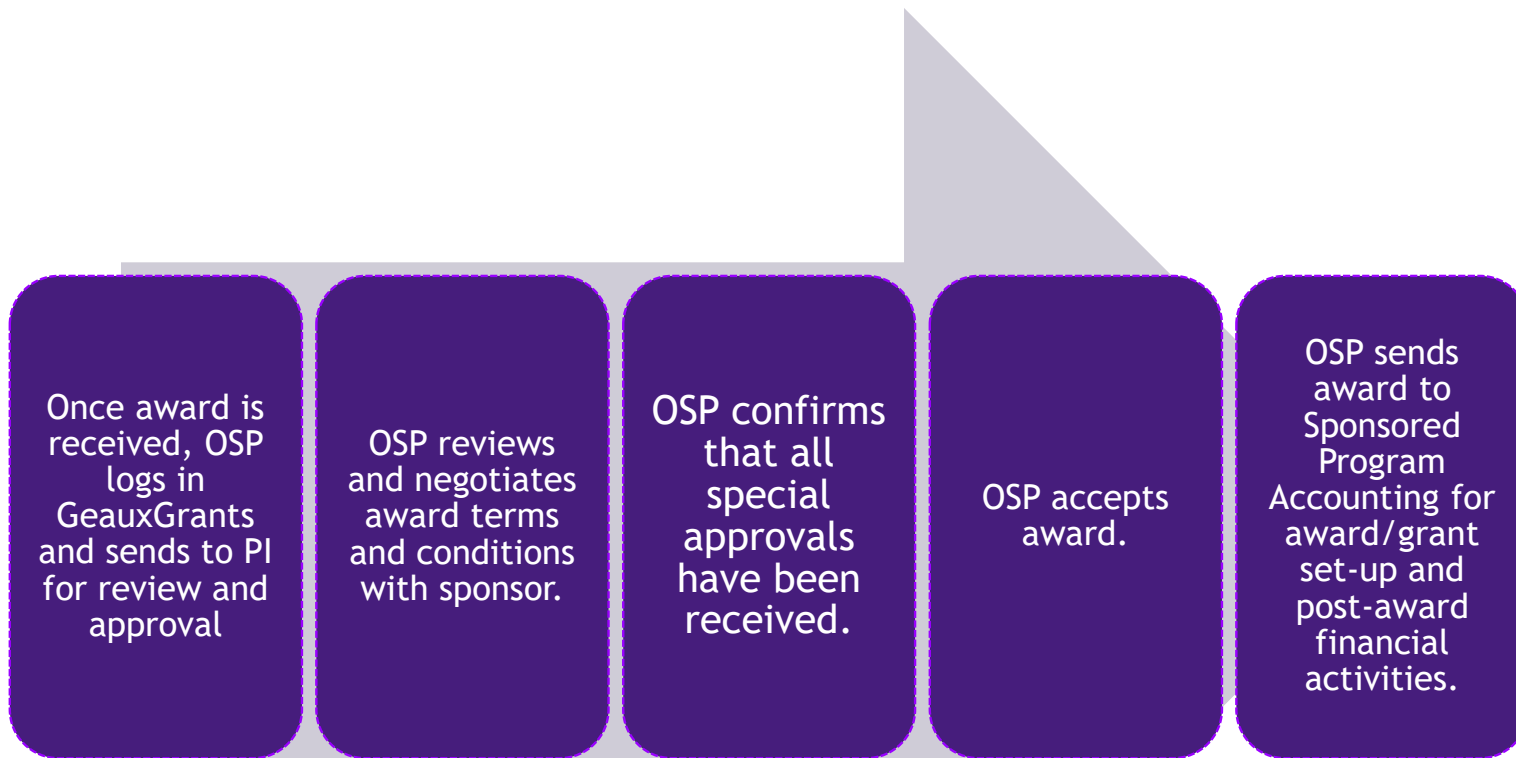
Proposal Approvals

- PI, Co-Investigators, Senior Personnel, Department & College Approvals in GeauxGrants
- Special Approvals/Compliance in GeauxGrants
- Authorized LSU Signature provided by OSP

Proposal Submission

- Regular Mail or FedEx (PI responsibility)
- Electronic Submission by OSP
 - NSF via research.gov
 - System-to-System from GeauxGrants to Grants.gov
 - NIH ASSIST (multi-component projects only)
 - NASA NSPIRES
 - BOR LOGAN
- Other Electronic Systems/Email Submission
 - PI Driven vs. OSP Driven

Award Process



See LSU Research Administration Roles and Responsibilities Matrix.

Award Receipt

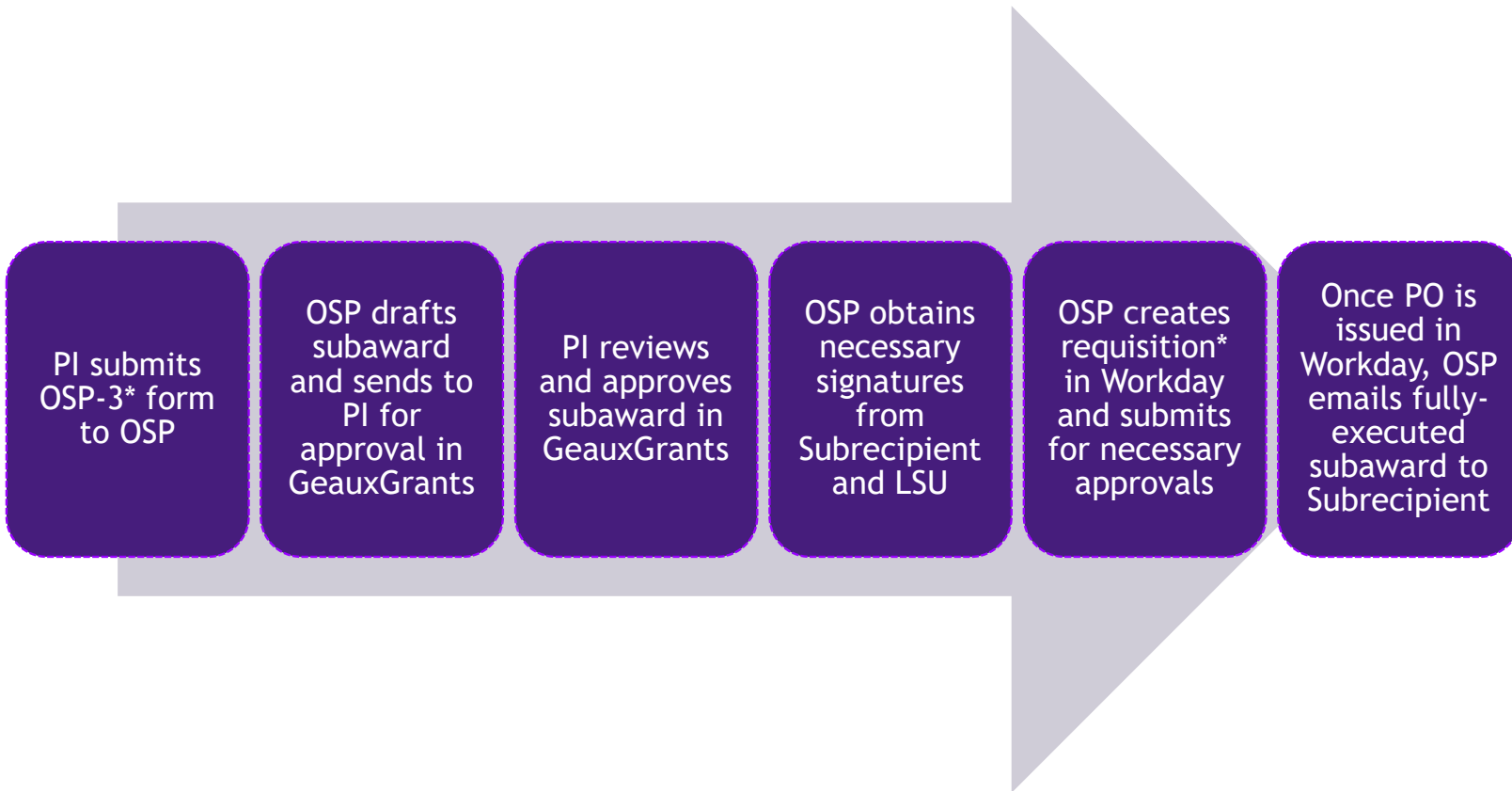
- Types of Awards
 - Grant
 - Cooperative Agreement
 - Contract

- Fixed price vs. Cost Reimbursable

Tentative Grant Numbers

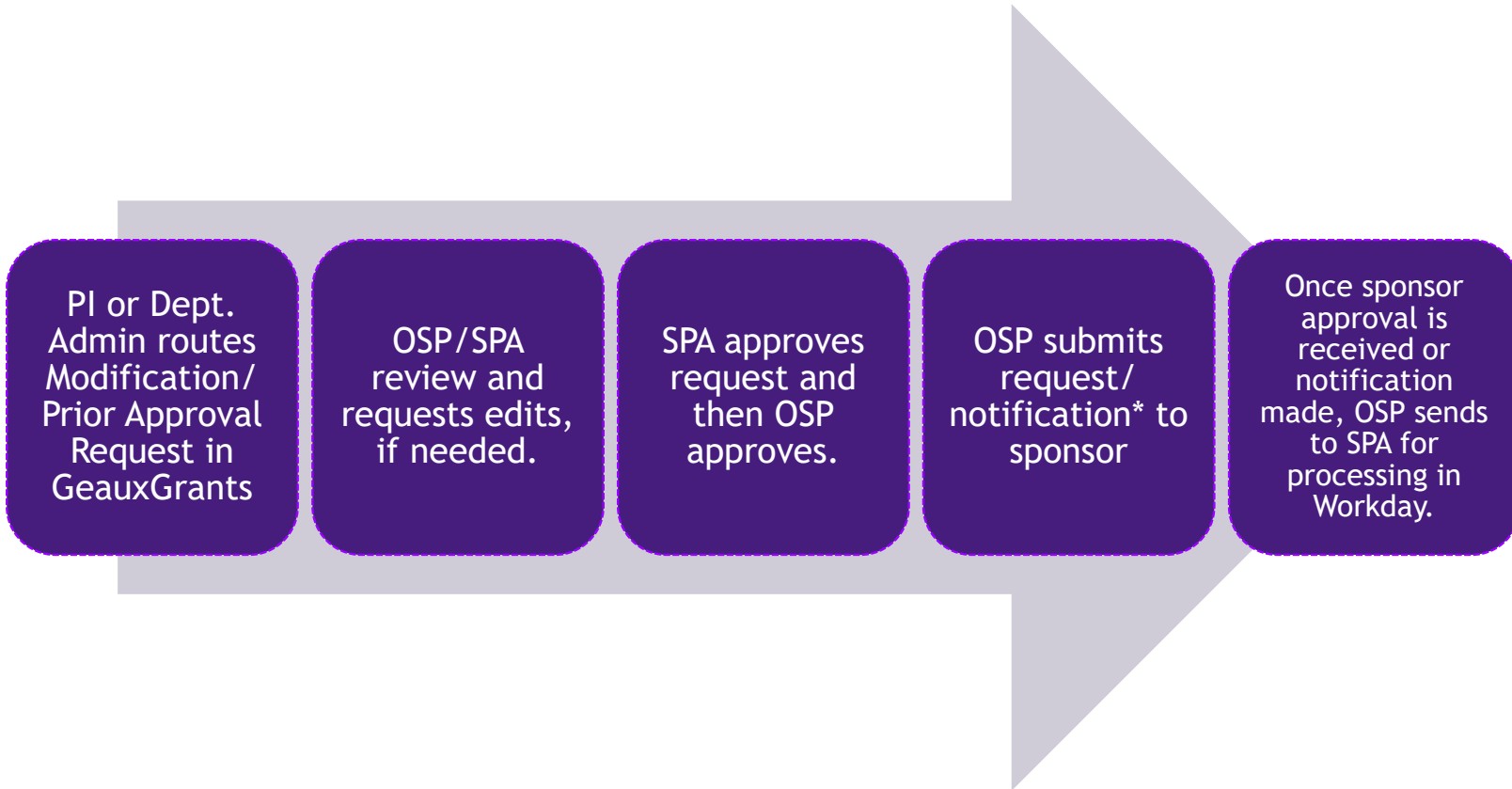
- Allows PI to begin spending prior to receiving the fully executed award
- The request form must be approved by the PI's department chair, who certifies that **the department will be responsible for any unallowable charges, or for costs incurred should the project not be funded.**
- The tentative number will be the grant number
- Send completed Tentative Grant Request form (AS494) to OSP
 - Tentative grants may not be established until all required Special Committee approvals are obtained (i.e. IACUC, IRB, IBRDS, export controls).

Subaward Processing



*Subaward amendments are processed with OSP-4.
Change orders are created in Workday for amendments.

Post-Award Modification Processing



- For internal prior approval request, OSP notifies sponsor, as needed.
- For sponsor prior approval, OSP sends request to sponsor.

Post-Award Modifications

- At any time during the life of a sponsored project, a variety of modifications may be necessary and require sponsor approval.
- A request to modify any aspect of a sponsored project must be approved by OSP prior to submission to sponsor
 -

Prior approval requests to Sponsors

- Examples of the type of prior approval requests:
 - No-cost extension
 - Transfer of Award
 - Revised Budget
 - Change in Scope
 - Reduction/Disengagement of Senior Personnel Effort*
 - Change in PI/Co-Investigator
 - Termination of Award

**If the project director or the principal investigator will be disengaged from the project for more than three months, or have a 25% reduction in time devoted to the project, they must request prior approval from the sponsor.*

Internal Prior Approval Requests

- Some federal agencies have granted Universities “Expanded Authorities” to internally approve certain actions on federal grants and cooperative agreements.
- Special restrictions in the award document take precedence over expanded authorities.
- Internal Prior Approval Requests must be approved by OSP.
 - Notification to sponsor may also be required.

Internal Prior Approval Requests (cont.)

- Examples of the Expanded Authorities approvals include:
 - Rebudgeting
 - Additional compensation
 - Pre-award costs
 - First time no-cost extension (NCE) of up to 12 months
 - Acquisition of special purpose equipment
 - Acquisition of general purpose equipment when primary use is for technical activities of project.
 - Alterations/Renovations
 - Subcontracts not included in proposal
- See Research Terms and Conditions Prior Approval Matrix for agency specific expanded authorities

Other Training Opportunities

- GeauxGrants Proposal Development for Manual Proposals
- GeauxGrants Proposal Development for Grants.gov (S2S) Proposals
- GeauxGrants Award Overview
- GeauxGrants Subaward Overview
- GeauxGrants Creating Modification/Prior Approval Requests

- ORED Workshops:
<https://www.lsu.edu/research/events/workshops.php>

OSP Contact Information

Location: 202 Himes Hall

Website: www.lsu.edu/osp

Phone: 578-2760

Fax: 578-2751

Email: osp@lsu.edu

Sign up for ASP Listserv:

<http://www.lsu.edu/osp/links/lsu-links/sponsored-programs-admins.php>

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