

NewYork-Presbyterian Hospital
Sponsored Project Policies and Procedures

Issued by:

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Office of External Relations
Office of Grants and Program Development

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NewYork-Presbyterian Hospital Sponsored Policies and Procedures

Table of Contents

1. Organization and Responsibility
 - 1.1. Introduction
 - 1.2. Mission Statement
 - 1.3. Policy and Procedure Development
 - 1.4. Grants and Contract General Information
 - 1.5. Personnel and Contact Information
2. Proposal Preparation and Submission
 - 2.1. Types of Sponsored Projects
 - 2.2. Identification of Sponsored Project Opportunities
 - 2.3. Proposal Preparation
 - 2.4. Approval
 - 2.5. Proposal Tracking and Reporting
 - 2.6. Negotiation of Terms
 - 2.7. Project Award / Communication with Sponsor
3. Regulatory Requirements and Compliance
 - 3.1. Conflict of Interest
 - 3.2. Human/Animal Subjects
 - 3.3. Scientific Misconduct
 - 3.4. Intellectual Property
4. Financial Accounting and Reporting
 - 4.1. Establishing Accounts
 - 4.2. Procurement / Purchasing
 - 4.3. Subcontract Management
 - 4.4. Property Management
 - 4.5. Project Financial Management and Reporting
 - 4.6. Cost Transfers and Rebudgeting
 - 4.7. Time and Effort Reporting
 - 4.8. Indirect Cost Recovery

NewYork-Presbyterian Hospital Sponsored Policies and Procedures

Table of Contents (continued)

5. Close-Out Procedures

- 5.1. Final Reports
- 5.2. Record Retention

6. Appendices

- 6.1. Definitions
- 6.2. Sponsored Project Organization Chart
- 6.3. Responsibility Matrix
- 6.4. Sponsored Project General Information Summary
- 6.5. University Proposal Routing Sheets

Section 1.0 - Organization and Responsibility

1.1 Introduction

The Office of Grants and Program Development (OGPD) has been established to provide assistance and direction to all members of the Academic Healthcare Community (AHC) in obtaining and administering sponsored projects, including grants, contracts, and cooperative agreements. Although the (AHC) includes NewYork-Presbyterian Hospital (the “Hospital”), and the Columbia and Cornell Universities this manual will give special attention to various regulating authorities which require the hospital to remove all non patient care costs from the Institutional Cost Report (ICR). For example if the Hospital provides services such as space, ancillaries, phone, etc... to other members of the AHC, and does not recover the cost for the service provided, then the hospital has a compliance issue. In addition the Hospital understands that the Universities grant and contract activity is governed in large part by the Office of Management and Budget (OMB), Circular A-21, and will be considerate of this circular in the performance of ongoing process reviews.

The Office also serves as a financial and administrative liaison between Hospital staff and sponsors. In addition, the OGPD insures that the Hospital's sponsored project activities for contract and grants are conducted in accordance with internal policies and procedures and applicable external regulations such as OMB Circular A-21.

The OGPD provides technical guidance in proposal preparation, reviews all proposals prior to submission, negotiates award terms and amounts, (Pre Award Administration), and coordinates the administration and financial management of all contracts and grants (Post Award Administration) via the hospital Finance Department.

1.2 Strategic goals of Scientific Research and Education

(The following is an excerpt from the NewYork-Presbyterian Hospital Vision and Strategic Goals)

Leadership in education and scientific research are the critical requirements, along with outstanding clinical care, that will establish NewYork-Presbyterian Hospital among the top academic medical centers. A stellar reputation in research and education not only enables NewYork-Presbyterian Hospital to recruit the finest medical leaders and practitioners, but also is a key element in attracting patients. The partnership with the Medical Schools is the foundation upon which the achievement of excellence and breakthrough medicine rests. The securing and sustaining of that partnership will be a major continuing objective of the Hospital. A commitment to the highest quality of research and education enables NewYork-Presbyterian Hospital to provide the best patient care outcomes.

- NewYork-Presbyterian Hospital is committed to research at all levels, from the bench to the bedside, in partnership with the Medical Schools. The emphasis will be on research that may ultimately have benefit for the patient.
- NewYork-Presbyterian Hospital will work with the Medical Schools and faculty leadership to establish areas of research priority.
- The Hospital's research mission will be comprised of: (a) basic science that feeds clinical research; (b) translational research that can convert the discoveries of the laboratory into new treatments and therapeutics; (c) clinical research that advances the standards of medical care; and (d) outcomes and health services research that help improve clinical performance.
- NewYork-Presbyterian Hospital will give primary attention to ensuring the highest quality research in all clinical areas.
- The Hospital will work with the Medical Schools to create the optimal structure through which to invest in research and arrive at the best allocation of resources dedicated to research.
- Research will hopefully produce valuable intellectual property assets for the Hospital and Medical Schools.
- Sustaining a strong academic medical institution will require recruiting the best students, residents, and fellows.
- The ability to offer strong, first-rate educational programs and recruit the best students will be driven by the quality of faculty, departments, residents, fellows, and the commitment to an overall institutional educational philosophy.
- The quality of care delivered to the community will continue to improve through high quality educational programs.
- It will be critical to educate policymakers to understand that the training of physicians is a crucial social good that should be recognized in improved reimbursement policy.
- NewYork-Presbyterian Hospital must invest in those areas of education that can both support its mission of achieving top stature and its objective of providing the best medical care.

1.3 (cont.)

With respect to the above research mission the financial objective is to ensure that all non hospital project costs are identified and removed from patient care costs and in turn billed to and collected from identified funding sources. To accomplish this all research and other college projects conducted, both sponsored and non-sponsored, must have a PI responsible for identifying funding sources to cover all the costs of doing the project for the upcoming year. The PI and Finance/Accounting Departments of both the Hospital and medical Schools will work in a collaborative manner to ensure that all services rendered to these projects are identified, billed, and paid on a monthly basis.

1.3 Policy and Procedure Development

This document provides basic information on policies and procedures applicable to the administration and utilization of Federal and non-Federal funds for sponsored research, training, and public service projects performed by the Hospital. All principal investigators (PIs), Service Line Administrators, and other administrative personnel associated with sponsored projects should be knowledgeable about these policies and procedures.

The OGPD is responsible for preparing and maintaining policies and procedures applicable to sponsored projects and will be responsible for overall compliance with policies and regulations promulgated by sponsors and other organizations with oversight authority. The OGPD will provide copies of this manual to all Hospital personnel involved in sponsored project performance and administration.

This manual is not intended to provide comprehensive guidance on every aspect of sponsored project administration. Personnel should be familiar with both Hospital and sponsor policies and procedures that will impact the performance and administration of sponsored projects. Where the Hospital has a policy in an area not addressed in this manual or by the sponsoring organization, or where the Hospital policy is more restrictive than those contained in this manual, or the sponsoring organization, the Hospital policy will take precedence.

If a topic does not appear to be covered, or a clarification is required concerning the policies and procedures set forth in this Manual, the OGPD should be contacted and will be responsible for providing assistance and issuing additional guidance.

1.4 Grants and Contract General Information

Sponsors often require similar, non-technical data be reported in the project application. The general requirements for sponsored project applications/proposals, including contact names, addresses, Federal reporting information, and financial data, including current indirect rates, etc. is provided at Appendix 6.4.

1.5 Personnel and Contact Information

The OGPD is organized under the Office of External Relations, and is the administrative responsibility of the Senior Vice President, External Relations. The office is located at:

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Section 2.0 - Proposal Preparation and Submission

2.1 Types of Sponsored Projects

1. Grants

A grant is an instrument that is used to affect a transfer of money, property, services or anything of value from the grantor (sponsor) to the grantee to carry out specified programs, services, or activities. All grants, including research and training awards, must be presented to the OGPD for review and approval no less than 7 days before the funding agency submission deadline.

A SPECIAL NOTE ON UNSPONSORED RESEARCH

It is the responsibility of the PI to ensure that funding sources are in place and adequate to cover all the costs associated with performing research in the Academic Healthcare Community (ACH). For example if a sponsored research project comes to an end the PI must designate other available funds to cover costs of the program or take other corrective measures to avoid any deficit spending. If continued funding is not expected then the PI is responsible for relinquishing the use of Hospital and College resources back to their respective organizations and notifying the OGPD in writing. In accordance with the personnel hiring section of this manual, employees need to be terminated and are eligible to apply for other opportunities. Space must be vacated and the Hospital Space Committee must be notified. Space charges will continue to accrue and be the responsibility of the PI until space is vacated. The space committee will reassign the space in accordance with hospital policy. This note is meant to be an overview of proper procedure to follow and is not meant to be an exhaustive description of all legal resolutions the hospital is entitled to exercise when non-compliance occurs.

2. Contracts

Contracts are formal agreements between two or more parties that require the delivery of goods or services in exchange for consideration. Proposals that are funded via a contract instrument are subject to review and negotiation. PIs are not authorized to execute agreements in the name of the Hospital. All contracts and subcontracts (see below) require review by the OGPD and in certain cases the legal department prior to execution. The Hospital Counsel or his/her designee shall represent the PIs in these negotiations. Where there is conflict between Hospital and PIs interests, the PIs may be represented by Counsel. Contracts can only be executed by an authorized hospital officer.

3. Cooperative Agreements

Cooperative agreements are neither a grant, nor a contract, but are a financial assistance mechanism used when substantial Federal programmatic involvement during performance is anticipated by the awarding agency. Typically, project requirements are jointly determined and progress is jointly monitored. The costs of performance are shared, in predetermined ratios, between the federal and nonfederal entities and may include a contract for work performance. All cooperative agreements must be presented to the OGPD for review and approval no less than 7 days prior to the funding agency submission deadline. This may also require review by the Hospital Counsel.

4. Consortium Agreements

A consortium agreement is a collaborative arrangement in support of a sponsored project in which some portion of the programmatic activity is carried out through a formalized agreement between the grantee and one or more other organizations that are separate legal entities administratively independent of the grantee. In cases where the Hospital is not the prime recipient of the award, but is rather designated as a cooperating institution, the Hospital must submit to the prime grantee for inclusion in their proposal an official letter of endorsement accompanied by a proposed budget and any required review forms. Conversely, where the Hospital is the prime recipient, the appropriate forms and budgets must be obtained from all cooperating entities. The letter and the budget must be reviewed and approved by the Senior Vice President, External Affairs, or his designee. Consortium agreements involve subgrants, contracts and other agreements between the participating entities. Therefore, contract requirements as outlined above, are applicable.

5. Affiliated Organizations

NewYork-Presbyterian Hospital is committed to supporting grants and contracts awarded to the Columbia University College of Physicians and Surgeons and the Weill Medical College of Cornell University (collectively, "the Universities"). However, the Hospital must be adequately compensated for the use of its resources. Moreover the hospital is mandated to recover the cost of all non-patient care costs to remain compliant regulatory requirements. To achieve the desired level of compliance accounting procedures have been created which are mentioned in various sections and detailed in the post award accounting section of this manual.

All prospective grants and contracts that require hospital personnel and/or facilities will require a formal agreement, depending on the nature of the services to be provided. Agreements will be approved by the OGPD and will be executed at the time of the award. Unless otherwise approved, Hospital resources will not

be available for the performance of University grants and contracts unless the costs are appropriately included and identified in the sponsored project application and award budget.

All policies and procedures issued by the OGPD are applicable to work performed under awards issued to the Universities, unless specifically waived by the Senior Vice President, External Relations, or his designee prior to the submission of the sponsored project application.

2.2 Identification of Sponsored Project Opportunities

It is the primary responsibility of the Office of Grants and Program Development (OGPD) to identify sponsored project opportunities for the Hospital. Principal investigators are the persons most familiar with their own specific research interests and timeframe; therefore, it is vital for them to take an active interest in identifying potential funding sources.

2.3 Proposal Preparation

A sponsored project application is a request for financial support for a research or training project. Typically, the application consists of two parts: a technical proposal and a budget. The technical section describes the planned research and must set forth specific and measurable goals. It should clearly state the methodology to be employed in reaching goals and objectives.

The budget section is the PI's best estimate of the financial support necessary to complete the goals and objectives identified in the technical proposal. It should be as detailed as is reasonably possible and should include sufficient justification so that a reviewer can understand the basis for each line item and the estimating rationale supporting the development of the total cost.

Types of Applications:

1. Solicited Application

A solicited application is one that is submitted in response to a request by a sponsor for research or training in a specific subject. Government solicitations are generally in the form of a Request for Proposal (RFP) or Request for Application (RFA). RFPs and RFAs are either sent directly to the Hospital and distributed to Service Line Administrators, or may appear in one of several government publications. Solicited proposals can be either competitive or non-competitive, or "sole source." The requirements for RFPs and RFAs are typically very specific regarding format, scientific/technical content and budget details.

2. Unsolicited Application

An unsolicited application is one that is submitted to a sponsor primarily in response to a specific program announcement. Its scientific content and budget detail are structured in response to the requirements of the funding sponsor. Some sponsors, such as the National Institutes of Health (NIH), require considerable scientific and financial detail presented in a specific format, while other private funding sources will accept more informally structured applications. In order to discover potential funding sources for unsolicited proposals, PIs are urged to contact their Service Line Administrators and the OGPD.

3. Subcontract Application

Budgets and other data being prepared for inclusion in another institution's proposal, including Columbia and Cornell, must be presented for review

and approval by the OGPD no less than 7 days before the submission deadline. These proposals should be treated the same as if the Hospital were the prime recipient of the award.

4. Renewal and Continuation Applications

There are two types of renewal or continuation applications: competing and non-competing. A competing renewal application is a request for continued funding of a project that is about to terminate. From the sponsor's viewpoint, a competing renewal has the same status as an unsolicited proposal. A noncompeting continuation is generally a confirmation of one year of a multiyear project which has already been described in detail in the initial proposal and to which the sponsor has already committed funds.

In the absence of an application form or set of detailed instructions, competing renewals or continuations should be treated according to the proposal format presented in this section. This includes not only the writing of the technical and budget proposals, but also the procedures that must be followed in meeting the Hospital's approval requirements prior to submission to the sponsor.

Non-competing continuations are generally abbreviated requests for funds that serve to confirm the original proposal's technical design and funding requirements while providing a summary of work completed to date. Guidance concerning specific sponsor requirements for continuations of awards can be obtained through the OGPD.

5. Corporate/Industrial Applications and Agreements

All applications for support and agreements with corporate entities are reviewed, negotiated, and approved by the OGPD. Most corporate support at the Hospital does not result from the submission of formal applications. Corporate agreements typically result from a company directly contacting a PI, or a PI contacting a company about conducting and/or supporting a study or project. Corporate agreements do not usually involve the submission of a formal application. However, these types of projects should still be reviewed by the OGPD. This review should occur prior to any contact with a company, or the earliest time thereafter. Although corporate sponsors often require less rigorous detail than government applications, it is important that the budget include all elements of cost, including indirect expenses. The budget will be reviewed by the OGPD prior to submission and may be adjusted by the Senior Vice President, External Affairs, or his designee.

General Format for Applications

In cases where an application form is not provided or required, the following format is suggested:

- ✓ Name and address of the sponsor to whom the proposal is being submitted
- ✓ Name of the applicant organization
- ✓ Title of Proposal
- ✓ Name, degree and title of Principal Investigator
- ✓ Mailing address of Principal Investigator
- ✓ Social Security Number
- ✓ Telephone Number and Fax
- ✓ Department and Division if applicable
- ✓ Dates of entire project period
- ✓ Total Direct Costs requested for first 12-month period
- ✓ Performance site(s)
- ✓ Whether or not research involves Human Subjects or Animals
- ✓ Name, title address and telephone number of the Business Office
- ✓ Name, title and telephone number of the Official for the Hospital authorized to sign the application

Abstract

While all sponsors do not require an abstract, it is an important aid in effectively and quickly presenting a project to a reviewer. The abstract should be brief and should carefully outline the proposed research, including its objectives and the methods by which they are to be achieved. If the project deals with a highly specialized topic, technical terms that appear in the body of the proposal should appear in the abstract with an explanation.

Statement of Work

Although the OGPD will provide guidance on the structure and required elements of the proposal, the Service Line Administrators and PIs are critical to providing the technical content to be included in the application, The Statement of Work is a full and detailed explanation of the PI's proposed research plan. It should include

general background (i.e., how the project will relate to the current "state of the art") and specific background on the PI's recent research. It should discuss methods, goals and any plans for continuation. *Curriculum vitae* should be included for all key professional personnel. Bibliographies, clearly relevant to a complete presentation of the research plan, should be provided. For an application to be filed with Federal agencies, the *Curriculum vitae* must not exceed two pages.

Certain sponsors who make contract awards will incorporate the Statement of Work (or a summary of it) into the contract. Government agencies making awards will generally reference the entire proposal, including the Statement of Work, in describing the project to be carried out.

Budget

The Hospital's best estimate of the funds required to carry out the Statement of Work is presented in detail in the budget proposal. It is essential that the PIs and Service Line Administrators work closely with the OGPD in establishing a complete and reasonable budget. History, where available, is generally a good guide in projecting the cost required to complete the project. Separate budgetary cushions or allowances for unexpected expenditures are not allowable cost elements to Federal agencies. This does not preclude the utilization of reasonable escalation factors applied to cost elements such as salaries and wages or supplies.

It should be noted that the sponsor's award budget might be prepared by people who either have not seen the Statement of Work, or do not understand it. Therefore, the PI should provide a reasonable amount of explanatory detail in footnotes to the budget.

Guidelines for Budget Preparation

It is important that research budgets include realistic estimates of the cost involved in sponsored projects. Inaccurate or incomplete estimates can lead to future problems, including cost disallowance and exceptions.

Hospital resources supporting grants and contracts fall into several cost categories. Each of these areas is discussed below, including a general statement of their treatment under grants and contracts. When estimating costs, it is important to consider the lead-time between the proposal and the start date for the project. Estimates should consider cost escalation and any sponsor limitations on costs, particularly indirect expenses and cost escalation factors between accounting periods. Specific sponsor rules and requirements, notably government agencies (e.g., NIH), should be followed when preparing budgets. Regulations and policies are available through the OGPD.

1. Personnel

Costs for Hospital personnel will be identified for each individual based on the percentage of effort required. Staff may not commit more than 100% of their time to activities. Proposals should include the names and titles for professionals and staff. All anticipated personnel costs must be included in the budget. Actual salary base, including proposed increases, should be used in calculating salaries. This information can be obtained from the Human Resources (HR) hiring manager. It is also critical to identify which payroll the personnel are on, i.e., Hospital or College. This will enable the accounting departments of the Hospital and Colleges to perform post award cost allocations as required. HR policy requires that the PI disclose the fact the position is grant funded and will be subject to availability of funds. HR will cover this during the hiring process as discussed below. If promotions are anticipated they must have received prior approval in accordance with (HR) policy on promotions. Many Federal agencies and other sponsors have caps in place for annual base salaries and proposed costs must reflect these limitations.

Human Resource – Hiring Manager Responsibility

In estimating the salary and benefit needs for the grant proposal, the Hiring Manager should obtain the current rate of pay for the position from HR compensation and identify which, if any, Collective Bargaining Agreement (CBA) the position is covered under. The current fringe rate should be applied to cover the cost of benefits.

Fringe benefits (e.g., benefits, sick time, vacation, etc.) will be calculated based on the Hospital's Institutional Cost Reports as well as applicable Collective Bargaining Agreements (CBA). Based on this information the Finance department will calculate the actual fringe benefit rates annually for all sites.

The Hiring Manger should estimate future years' needs by taking into account the normal salary increase schedule as established by Hospital policy or as provided in the CBA. Future year fringe expense should be based on the projected increased salary budget as well as any increase in the fringe rate. Maintenance and control over job positions is contained in the Hospitals Policy Operating Policy and Procedure Manual.

Annually, the OGPD will distribute guidelines pertinent to fringe benefits, overhead and projected increases that should be used for estimating future costs.

For professional staff (e.g., M.D.'s, Ph.D.'s), percentage of effort is calculated as the percentage of time devoted to this project for the total work year. For non-professional staff (RN's, technicians, secretaries, etc.), percentage effort is calculated using the number of hours worked each week on this project divided by total number of hours worked each week. Fringe benefits are calculated by multiplying the salary amount requested times the negotiated fringe benefit rate.

To determine the total personnel costs, add the fringe benefits calculated to the salary requested for each person.

2. Consultant Costs

Consultants are personnel who have a unique skill or service required to complete the project and who are not employed by the Hospital. Estimates for consultants should include the name, title and affiliation of the consultant and the nature of the services to be provided. Cost estimates include the rate of compensation, estimated hours, travel cost, etc., as applicable. Consultants need to adhere to conflict of interest requirements.

3. Capital Equipment

Capital equipment is an item that has a purchase price of \$500 and useful life of at least 3 years. If possible, estimates should include the name of the piece of equipment, model number, and manufacturer. If sponsor policy on the definition of equipment threshold is lower than Hospital policy, the Hospital will generally defer to sponsor guidelines. Federal government policy is a 1-year useful life and a \$5,000 purchase price.

4. Supplies

Supplies are items specifically related to, and consumed by the research project and fall under the capitalization and useful life thresholds for equipment. The budget for supplies should be supported by descriptions of the items included and best estimates of costs. The Hospital purchasing department can provide support for obtaining prices and vendor catalogs. Office-related expenses

are to be included under other direct expenses category (see below).

5. Travel

This category should be divided into domestic (includes travel to Canada and all U.S. territories and possessions) and foreign travel. When possible, the destinations, the number of travelers, the number of trips and the anticipated cost should be provided and justified. The purpose of the trips should be discussed either in the budget justification or the Statement of Work. All Hospital policies with respect to travel must be followed. Limitations on travel costs by sponsors, particularly the federal government must be followed in preparing the proposal.

6. Patient Care Costs

These are costs related to routine and ancillary medical services on either an inpatient or outpatient basis when the services are provided by NewYork-Presbyterian Hospital. Proposals should clearly indicate the method used for calculating charges (e.g., number of days times cost per day or cost per test or procedure). The Hospital Grants Billing Coordinator will provide this information, where required. In addition the Hospital has a billing procedure in place for any Hospital ancillary services expected. (See Appendix on Grant Billing Accounts)

Personal expenses, including patient travel or subsistence, consulting physician fees, or any other direct payments related to all classes of patients, including inpatients, outpatients, subjects, volunteers and donors must be included in the other direct expenses section (see below).

7. Alterations and Renovations

Costs that do not constitute construction (construction grants are treated separately) are sometimes allowable to adapt space or utilities within a completed structure to accomplish the objective of the sponsor-supported activity. Estimates for the cost of any alterations and renovations required to perform the project can be obtained from the department of Design and Construction

8. Consortium/Contractual Costs

This category includes the costs associated with portions of research effort performed at other institutions. The participating institution is entitled to be reimbursed for the same cost categories as the prime recipient. Indirect costs are included at the negotiated rate for the participating institution. Total direct cost plus indirect cost for the subcontractor are a considered direct cost for the prime award recipient in the budget.

The proposal should include the name of each subcontractor, the estimated cost, and a Letter of Intent. A signed detailed budget from the subcontracting institution must also be attached. The OGPD will provide assistance in assuring the required documentation is obtained. Only subcontract costs up to \$25,000 are included in the base for indirect costs.

9. Other Direct Expenses

Other direct expenses are any direct costs that do not fit within the categories listed above, and include:

- ✓ Equipment maintenance
- ✓ Computer services: whenever possible, this should specify the type of computer, the per hour cost and the number of hours required
- ✓ Casual labor (no fringe benefits are to be included)
- ✓ Purchased services of a general nature
- ✓ Subject/Donor fees
- ✓ Outside laboratory services less than \$25,000 per service. Over this amount must be included as a subcontract.
- ✓ Printing and publications costs
- ✓ Dues and subscriptions
- ✓ Miscellaneous: Office supplies, copying expenses, postage, long distance telephone and telegraph expenses, rentals, leases, etc.

Ancillary Services

Charge-out discount rates applied to gross charges for the use of ancillary services (e.g., MRI, laboratory testing) are developed by Hospital Finance annually. These calculations are based on costs reported in the hospital Institutional Cost Report (ICR). All anticipated ancillary services will be included in the budget at the current established rates. Rates for Ancillary services will be maintained collectively by the billing coordinator.

To avoid the possibility of duplicate recovery of costs, in preparing the proposal, caution must be exercised to prevent costs included in the indirect rate (see below) from being budgeted and charged as direct expenses under the sponsored project. Costs that are normally included in the indirect cost pool, in unlike circumstances (i.e., clearly unique to the project) may be budgeted and charged as direct. The OGPD will be responsible for reviewing and determining the treatment of costs in the proposal.

To the extent that a category of costs is not listed, the OGPD will determine if it is allowable under the project and how it should be categorized in the proposal budget. Certain research costs (e.g., animal subjects) are not normally components of sponsored projects where the Hospital is the prime recipient. These costs would be included in grants to affiliated schools of medicine where the hospital provides resources. Refer to the specific policies of Columbia and Cornell for specific policies for the treatment of these costs.

10. Space Rental Calculation

Ultimately occupants are responsible to disclose the source of funding for all space occupied. This is consistent with the ancillary billing process where omitted charges are identified by PI's. If the monthly billing process fails to charge out costs to a non-patient care activity then the recipients of the service are expected to disclose the omission to the hospital grants office

It is the responsibility of the PI to ensure that the project covers all the space rental costs. This is accomplished by calculating the actual space costs and comparing it to the amount requested in the grant proposal and in turn traced to actual payments received by the hospital. To calculate the actual rent first identifies the square footage occupied by all the people working on the research project. Square footage SF, is calculated; Length x Width x = Total SF. Then multiply by the campus SF rate to yield the total annual space rental charge.

If researchers work less than 100% then the appropriate % of effort would be applied to the space occupied by that person.

Any space calculation for less than 100% would be reviewed by OGPD to ensure that other funding sources are in place to cover the remaining space costs.

11. Indirect Costs

Indirect costs are those costs which cannot be readily assigned to specific projects or other activities. Examples include heat, light, power, depreciation, security, accounting, etc. that support and benefit the overall operation of the Hospital.

Note since the indirect costs are suppose to include more than just the cost of space rental, total indirect should always exceed the actual space rental calculated in 10 above.

The Hospital currently has an indirect cost rate (ICR) negotiated with the DHHS. Appendix 6.X provides the current rate which is 60% for 2002 and 2003. The Hospital uses a Modified Total Direct Cost (MTDC) base in determining the ICR. The MTDC base is defined as total direct costs less capitalized equipment, subcontract costs in excess of \$25,000 (per subcontract), trainee tuition and fees, alterations and renovations, and patient care costs.

Failure to include indirect costs at the full-negotiated rate will result in a loss to the Hospital. The Hospital recognizes that indirect cost recovery on grants and contracts may be limited through mandatory or voluntary cost sharing, government regulation, or the specific policies of the granting organization. Any commensurate indirect cost rate reductions or waivers of indirect costs will be subject to the review and approval of the Senior Vice President of External Relations, or his designee within the OGPD.

To determine the indirect costs for the project, the current ICR is multiplied by the total of all direct costs (items 1-10).

12. Total Proposed Costs

This is the sum of the all direct costs and indirect costs.

Forms and Assurances

Sponsored project applications for many Federal agencies require separate conflict of interest forms be completed and included for each professional staff member who will participate in the project. These forms are to be completed by the staff, and will be filed and retained by the OGPD. Section 3.1, Conflict of Interest provides additional guidance regarding the requirements for conflict of interest forms. If this is a college held grant then this requirement will be covered be satisfied by the college requirements.

2.4 Approval

The PI will complete sponsored project applications and proposals with support from the OGPD. Applications, including budgets, should be completed five business days prior to the deadline for submission to allow for adequate review. All completed proposals utilizing Hospital resources will be reviewed and approved by the Senior Vice President, External Relations, or his designee prior to submittal to the funding agency. PIs are not authorized to enter into agreements in the name of the Hospital. Unauthorized signers may subject themselves to personal and legal liabilities.

Certain sponsors may require additional approvals and certifications (e.g., financial officers). Terms and conditions should be reviewed carefully to understand approval and certification requirements.

The Senior Vice President, External Relations, or his designee must approve proposals that involve any exception to Hospital policy, (e.g., requests for indirect cost waivers). These approvals should be sought as soon as practical, and must be received prior to completion and submission of the proposal.

2.5 Proposal Tracking and Reporting

Proposals will be logged and tracked by the OGPD. OGPD personnel will disseminate information regarding the status of submitted proposals to the Service Line Administrators and PIs.

2.6 Negotiation of Terms

The Vice President for Government Relations and Strategic Initiatives, or his designee, is solely responsible for negotiating terms for grants from all outside funding sources. Any questions should be clarified with the OGPD.

2.7 Project Award / Communication with Sponsor

Notices of sponsored project awards will be provided to Finance, Service Line Administrators and PIs by the OGPD. Once an award is received, the OGPD will notify the Finance Department who will work with the PI to establish a unique project account and line item budget (see Section 5, Financial Accounting and Reporting). Copies of budgets and project accounting data will be provided to the Service Line Administrators as needed, and the PI prior to the commencement of any effort under the project. No work will be performed on the project prior to the receipt of the award notice and establishment of a project account number without the written approval of the Senior Vice President, External Affairs, or his designee.

Communications between the Hospital and sponsors relative to administration and financial management of projects are to be coordinated through the OGPD. This includes, but is not limited to:

- ✓ Negotiation of project terms or amounts
- ✓ Budget revisions
- ✓ Interpretation of contract/grant language
- ✓ Personnel leaves of absence
- ✓ Events that may require formal approval of the Hospital or sponsor.

To facilitate the identification of written correspondence with the applicable award, reference should be made to the Hospital project account number sponsor award number, if available.

Section 3.0 - Regulatory Requirements and Compliance

3.1 Conflict of Interest

Need to be filed with the OGPD as required.

3.2 Human/Animal Subjects

(Refer to Columbia/Cornell IRB requirements)

3.3 Scientific Misconduct

3.4 Intellectual Property

Section 4.0 - Project Accounting and Reporting

4.1 Establishing Accounts

Investigators need to contact the Grants Division of Finance to request accounts as required for the grant activity. The Grant staff will be able to advise investigators on the types of accounts to open as well as monthly reporting requirements.

Notices of awards are received by the OGPD. All correspondence between the Hospital and Sponsor regarding changes or amendments to existing awards must also be reviewed and approved by the OGPD. Upon receipt of a formal notice of award, the OGPD will take the following steps:

1. Prepare an award brief to be distributed to the PI, Finance, and Service Line Administrator. This brief provides summary information about the award including:
 - ✓ Notice of Award
 - ✓ Approved Budget
 - ✓ Project Account Number
 - ✓ Reporting Requirements (financial and technical)
 - ✓ Special Clauses or Terms and Conditions
 - ✓ Other Unusual Cost or Performance Attributes or Requirements
2. The brief in 1 above will also authorize Finance to establish an account number (or numbers) and budgetary data within the Hospital's accounting system, thus creating required funds to administer awards, based on the budget provided per the award notice. All sponsored project costs must be segregated using a unique account number. OGPD will work with Hospital Finance to translate costs in the approved budget into the subaccounts necessary to appropriately track and report costs by category (e.g., direct labor, fringe, supplies, equipment, indirect costs, etc.).

4.2 Procurement/Purchasing

All orders for goods or services on sponsored project accounts must be approved and signed by Finance. Finance will maintain copies of supporting documentation in accordance with established record retention policies, or sponsor requirements, and will monitor and record all expenditures for reconciliation with established budgets. Service Line Administrators and PIs will be informed of account balances in a timely manner.

Purchases of specialized equipment are normally allowable with advance approval from the project sponsor. Purchases of general office equipment and furnishings, such as desks, chairs, tables, etc., will generally not be approved by a Federal agency. Whenever practical, equipment already in the Hospital's possession will be utilized to meet research needs. Project funds are normally used to pay only for authorized equipment acquired sufficiently in advance of the ending date of the project period to be effectively used on that project. Purchases of equipment not meeting the effective utilization test, particularly if there is not a follow-on or continuation award are subject to questioning by auditors and generally result in a cost disallowance or exception.

Where the usage and charges for supplies cannot be legitimately absorbed by another active project or departmental budget, prompt action should be taken to cancel outstanding orders and avoid the incurrence of a financial obligation not covered by an authorized budget.

1. Check Requests

Refer to the Hospital Policy and Procedure Manual for check requests.

Original invoices must accompany all check requests. Invoices that cover items and/or services already received should not be held longer than 3 days without processing. The Assistant Controller of Grants in Finance must sign all check requests under sponsored projects. The original and one copy must be forwarded to the Grants Division of Finance. Finance will review and forward approved requests to accounting and retain a copy for audit requirements. Rejected requests will be returned for corrective action.

2. Purchase Requisitions

The responsibility to contract for supplies and services from outside vendors is the responsibility of the Hospital's Purchasing department. The Hospital will not be responsible for products or

services ordered that have not been properly authorized by the Purchasing Department.

Refer to Hospital policy and Procedure Manual. The Assistant Controller of Finance must sign purchase requisitions. The original and one copy of the requisition must be forwarded to the Grants Division of Finance prior to transmittal to the Purchasing department. The accounts payable department will not honor invoices for material or services that do not fully comply with the policy stated above and all other Hospital policies.

The Hospital's receiving department is responsible for the receipt of all purchases. All returns for repair, exchange, and credit should be processed through receiving.

Requests for open orders, standing orders, and service contracts must include an effective start date and termination date. Open and standing orders cannot exceed a 12-month period without the authorization of the Assistant Controller of Grants. Renewal of open orders is the responsibility of the PI and/or Service Line Administrator. Open orders should coincide with sponsored project budget periods.

4.3 Subcontract Management

All subcontracts require advance sponsor approval. Some research or training projects require the Hospital to collaborate with other institutions or contractors (see Section 2.1, Types of Sponsored Projects). This effort must be clearly defined in the proposal and approved by the sponsor in advance of any agreement with the subcontractor. Subcontract documents must also be approved by the sponsor prior to finalization of any such agreement. The OGPD, in conjunction with the Hospital Counsel, is responsible for the preparation of subcontract agreements (exclusive of the scope of work and programmatic aspects), as well as coordination with the contract or grant administrators of the sponsor agency. During any programmatic discussions with potential subcontractors, financial commitments or arrangements must be coordinated with and approved by the OGPD.

Sponsored agreements may contain clauses that require audits of subcontracts. Costs of audits are generally allowable and should be included in the project budget. If the subcontract recipient receives Federal awards, the audit requirements may be satisfied through information provided by the organization. The OGPD should be contacted for additional information and guidance on this requirement.

With the exception of estimated costs to audit a subcontract, all subcontract costs, regardless of their nature, are aggregated as a direct cost of performance for the Hospital and will be included in the subcontract cost line of the proposal. Although it is expected that subcontract costs will be broken out and supported in the subcontractor's proposal to the Hospital, subcontract costs should never be commingled with costs incurred by the Hospital. Where available, subcontractors should be requested to submit a copy of their most recent indirect rate agreement negotiated with their cognizant, Federal audit agency.

In accordance with Federal regulations, the first \$25,000 of each subcontract is subject to allocation of indirect costs using the same ICR as the prime grant or contract.

Subcontracts, including amendments, modifications and correspondence will be maintained and filed by the OGPD. File will be retained in accordance with OGPD policies or sponsor requirements.

4.4 Property Management

The hospital is responsible for establishing and maintaining accountability for equipment acquired under sponsored projects in accordance with sponsoring agency directives and Hospital policy. To this end separate capital accounts will be established by grant award to track capital items purchased with grant funds.

Equipment is defined as an item: (1) with an acquisition cost of \$5,000 or more (including tax, installation charges, and freight); (2) having a useful life of more than one year; (3) comprised of non-expendable material; and, (3) cannot be consumed.

Property management includes activities and documentation associated with movement and control of equipment used by sponsored projects. The OGPD authorizes all changes in equipment status and location. The OGPD must be notified of any changes in property status.

Equipment record keeping and tagging requirements vary widely by sponsor. Sponsors do not always give the institution title to equipment and, if they do, title is typically acquired through a formal procedure. On all types of awards, the OGPD acts as the Hospital's representative in record keeping, reporting and acquiring title when desired. The Capital division of the Finance dept. is responsible for affixing property identification labels to the equipment and maintaining all records as to the make, model number, serial number, total acquisition cost and date of acquisition of each item of equipment over \$500 purchased with sponsored project funds.

The PI must complete a statement indicating that the equipment needed is not otherwise available in the Hospital when purchasing equipment with a price greater than \$5000. Information on the availability and location of equipment can be obtained from Purchasing.

All equipment items purchased with project funds or furnished to a project by the sponsor are assigned an inventory number and a Hospital identification tag. Inventory control records are created and maintained by the capital division of finance. The continued maintenance of accurate records for all research equipment furnished to a project or purchased with sponsored agreement funding is the shared responsibility of the PI, OGPD, and the equipment coordinator within the finance department.

Property purchased on sponsored project accounts administered through the OGPD may not be disposed of without prior authorization from the OGPD.

Equipment Title

Certain sponsors retain title to equipment purchased under their programs and reserve the right to recall the equipment upon completion of the project. Sponsored agreements from the Federal government provide for the transfer of equipment title to the awardee when the conditions of the appropriate project clauses have been met. Although these conditions vary with the agencies and the individual contractual agreements, generally the Hospital receives title to items costing less than \$5,000. Title to the remaining equipment is determined at a later date or at contract completion. The OGD will attempt to obtain title or permission to retain equipment if it is desirable to keep the property.

Upon termination or completion of a sponsored project, an inventory will be conducted of all federal, state or sponsor-owned property items acquired during the life of the project. Following the inventory, and after the PI has determined which items should be retained, the OGD will request a transfer of title from the government or other sponsor.

Sponsor Furnished Equipment

Projects receiving property for project use directly from the Federal government or sponsoring agency should forward all receipts or shipping documents immediately to the Finance Dept... This permits property to be tagged and inventoried to insure accountability and responsibility to the Government or other sponsor.

Condition of Equipment

The PI is responsible for assuring that equipment received matches orders and is in good condition. Any discrepancies or damage should be immediately reported to the Purchasing Dept.

Physical Control of Equipment

Responsibility for maintaining physical control of all equipment acquired under sponsored projects and safeguarding it against loss, damage, or unauthorized use, rests with the PI. The PI should notify the Finance Dept. of any major changes in the location of equipment. Subcontractors or subgrantees are also responsible for compliance with equipment policies and requirements.

Sale of Property

Proceeds from the sale of equipment purchased in whole or part from Federal funds should be credited to the Federal project from which purchased or to an active award from that agency. Sponsor policies relative to the disposition of

such proceeds vary and the Finance Dept. should be contacted for further guidance.

Inventory of Capital Purchases

The PI is ultimately responsible for the safeguarding of capital purchases which includes the review of capital reports and immediate communication to the finance dept. of any errors or omissions. At a minimum this should be performed on an annual basis.

Maintenance and Repairs

Equipment maintenance and repairs for equipment utilized on a project are normally allowable as a direct cost to the project grant or contract. Maintenance and repair activities should follow normal Hospital operating procedures.

4.5 Project Financial Management and Reporting

Receiving, processing, paying, and properly accounting for funds to support sponsored projects is essential to the performance of sponsored projects at NewYork-Presbyterian Hospital. The Finance Dept is responsible for keeping track of research funds, and assuring sponsors, as well as auditors of the proper uses of those funds. Once a project has been initiated, the Finance Dept. maintains the project files and interfaces with the PI regarding the resolution of project and fund balances/deficits, financial reporting to awarding institutions and receipt of funds.

Financial Management

All charges to sponsored project accounts should be:

- ✓ Reasonable, allowable, and allocable to the project
- ✓ In accordance with program plans and objectives
- ✓ Clearly required for the project
- ✓ Consistent with the budget established for the project (in total, by category, or by line item, depending on sponsor requirements)
- ✓ Incurred within the project time period
- ✓ In accordance with sponsor regulations and requirements, Hospital policy, and OGPD policies and procedures.

Any deviations from the above require justification and/or additional sponsor approval.

Most Federal and non-Federal sponsors issue their own policy guidelines and directives defining acceptable costs for purposes of their programs. Despite a great deal of commonality in content, there are sufficient variations in policies to make it impractical to issue and maintain a comprehensive and complete set of policies. Individual agency or organizational directives must be consulted for authoritative guidance. There are extensive regulations concerning what can and cannot be charged to sponsored funds, especially Federal funds, and what documentation is required as support. The OGPD retains these regulations and should be contacted for additional guidance.

Expenditures from funds established for sponsored projects are charged for direct costs (under the specific control of the PI) and indirect costs (automatically budgeted and allocated to the award based on the awarded/agreed-upon indirect cost rate). Appropriate documentation is required for each expenditure charged to a sponsored project. Specific requirements are addressed in applicable sections of this manual).

Project Financial Statements

Monthly reports of sponsored project activity are prepared by the Finance Department and are provided to the PI and Service Line Administrators as required. The reports are designed to report expenditures charged against sponsored project accounts. Information about specific charges for personnel, supplies, travel, and all other expenditures appear on this report. The PI and Service Line Administrators, as well as the OGPD review this report for the appropriateness and allowability of expenditures. Questions or concerns should be brought to the attention of the Finance Dept. as soon as possible. Resolution of expenditure related issues are the responsibility of the PI in collaboration with Finance. Error corrections are addressed in Section 4.6, Cost Transfers and Rebudgeting.

Toward the end of a research period (usually a 12-month period), it may become apparent through the review of the monthly statement that the spending rate, if continued, will exceed the budgeted amount in a grant before the end of the period. The PI, Finance and OGPD will coordinate a response, which may include adjusting the rate of certain expenditures, or provision of additional funds to cover deficits.

Financial Reporting to Sponsors

All sponsored projects have requirements for the preparation and submission of periodic financial reports. These reports are prepared and submitted to the sponsor by finance. Required inputs are obtained from the PI, Service Line Administrators, and other areas as required.

Most sponsors require detailed reports by budget line item on an annual or budget period basis, or within 90 days of the project termination date. Some sponsors require quarterly or monthly reports. While the Finance Dept. is responsible for submitting these financial reports, it is important for the PI to be cognizant of his or her project's financial reporting requirements so that Finance can be provided with any non-routine financial information and support.

PIs and Service Line Administrators should prepare, maintain and follow department procedures to insure that the Finance dept can obtain the information it needs to submit reports on time. The timely submission of financial reports is essential to the Hospital's continuing relationship with its sponsors. Late or unfiled reports can impact the ability to obtain renewal proposals and financing for additional projects.

In addition to PI procedures for monitoring and controlling expenses, the Finance Dept. reviews costs incurred under contracts and grants for compliance with regulations concerning allowability of costs and specific award restrictions. The

Finance Dept. should be contacted if any questions arise as to the treatment or allowability of any costs under sponsored projects.

4.6 Cost Transfers and Rebudgeting

Many sponsors, particularly the Federal Government, have rules concerning the approval and allowability of re-budgeting of costs between categories of expense and sources of funding. Sponsors vary in the degree to which they allow funds to be moved between budget categories. Projects awarded under National Institutes of Health (NIH) Public Health Service (PHS) "expanded authorities" generally allow considerable latitude in how funds are expended, so long as the expenditures are reasonable, allocable to the project and allowable. However, other sponsors are much more stringent in requiring that awardees obtain approval to move funds between budget categories (e.g., from personnel to materials and supplies). Terms and conditions of the particular award should be reviewed prior to the initiation of any budget transfer.

If there is a need to move significant funds among categories, the PI should contact the OGPD and Finance to determine whether or not re-budgeting requires sponsor approval. Unauthorized transfer of funds between budget categories may result in costs being disallowed.

Corrections of accounts and related transfer of costs are subject to sponsor justification and documentation requirements.

Even though efforts are made to assure that expenditures get charged to the proper funds, occasionally errors may occur resulting in incorrect expenditures posted to sponsored project accounts. These errors can be corrected within 90 days of occurrence by notifying the Finance Dept., in writing, noting the correction required. This request will be forwarded to Tina Liu, Assistant Controller, Finance, for input into the accounting system. It is incumbent on PIs and others responsible for sponsored project funds to monitor monthly reports and notify the Finance Dept. promptly of any required adjustments. Any cost transfer over 120 days old requires additional documentation and explanation of why error was not reported and corrected timely.

4.7 Time and Effort Reporting

All NewYork-Presbyterian Hospital personnel who receive salary support from the Federal Government must fill out monthly, after-the-fact, effort reports. As required by the office of Management and Budget Circular A-122 "Cost Principles for Nonprofit Organizations." These reports confirm, on a best-judgment basis, the percentage distribution of effort for the period reported and serve to substantiate salary and wage charges to Federal grants and contracts and must account for 100% of the individual's effort.

Effort reports will initiate from the Finance Dept. and be forwarded to PIs for review and signatures. The forms must be reviewed and signed by individuals with a direct knowledge of an individual's work. This is typically the PI, or department administrator, who may approve effort reports for staff working on their projects/department budgets.

Forms should be completed, signed and returned to the Finance Dept. within ten business days of receipt. The failure to complete the effort report may impact the ability to perform research under Federal awards. Any changes to the effort percentage indicated on the form should be noted and the Finance Dept. advised of the change, including any explanation of the discrepancy. The Finance Dept. will keep a log of the reports sent and received for each month, and retain copies for the duration of the award, and in accordance with the retention requirements addressed in this manual (see Section 5.2).

4.8

Indirect Cost Recovery

The approved hospital indirect cost rate is 60% for 2002 and 2003.

PI's must include this cost in all sponsored project proposals. The OGPD must approve any indirect rate not meeting the hospital approved rate.

Section 5.0 - Closeout Procedures

5.1 Final Reports

To close out a project, most projects will require submission of numerous reports and forms within ninety days of the termination date. The PI is responsible for compliance with specific requirements for each award prior to the close of the final project period. The PI should contact Finance and OGPD as needed during the close out process. The requirements common to most awards include:

1. Final Technical Report

The prompt submission of this report and any other research results required by the award is the PI's primary responsibility in closing out a project.

2. Final Financial Report

This report is submitted by the Finance Dept with input from the PI and the Service Line Administrator. Once the PI has confirmed that all costs and adjustments have been completed, Finance staff will complete the report to the sponsor in the format required by the award.

A requirement of many grant awards is the "Final Invention Statement and Certification" which is filled out and signed by both the PI and Senior Vice President of External Relations.

Additional closeout forms which are generally required by contract awards include:

- ✓ Contractor's Release
- ✓ Contractor's Assignment of Refunds, Rebates and Credits
- ✓ Property Certification or Inventory Report (in these reports, transfer of title of equipment to the hospital is generally requested)

These three closeout forms are the primary responsibility of the PI and are typically due within 90 days of the award termination date. None of these closeout forms will be submitted without the final review and charging of expenses by the PI and approval of Finance.

5.1 Record Retention

Official files for all sponsored projects are maintained by the Finance Department. Types of documentation included in files include, but are not limited to the following:

- ✓ Proposal
- ✓ Notice of award
- ✓ Amendments and modifications
- ✓ Budget and financial records and reports issued to sponsor
- ✓ Correspondence
- ✓ Subcontracts, including terms and conditions, amendments, modifications and correspondence
- ✓ Supporting cost documentation

Removal of sponsored project files must be approved by the Finance.

In accordance with Federal policy issued by the NIH, the Hospital generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant, or may reasonably be considered pertinent to a grant, for a period of three years from the date the annual financial summary report is submitted to the sponsor. Certain sponsors may have additional requirements. Specific award terms and conditions should be reviewed and if the retention period exceeds three years, a notation will be made by the Finance Dept. and the specific requirements will be followed.

Section 6.0 - Appendices

- 6.1 Definitions and Abbreviations
- 6.2 Sponsored Project Organization Chart
- 6.3 Responsibility Matrix
- 6.4 Sponsored Project General Information

Organization Data		Financial Information	
Organization Name	The New York and Presbyterian Hospital	Financial Contact	Richard Einwechter, Director of Finance, New York-Presbyterian Hospital, 525 E. 68th St., Box 156, New York, NY 10021
Official Business Office (for all Correspondence and receipt of checks)	The New York and Presbyterian Hospital, c/o Tina Liu, Dept. of Finance, 525 E. 68th St., Box 156, New York, NY 10021	Fringe Benefit Rate	CPMC : 24.34% -non-union/LPN 33.10%- 1199 22.13%- SNA NYWCC : 29%
Type of Organization	Private, Non-profit	Indirect Cost Rate	60.0%
Congressional District	NYWCC– 14th CPMC– 15th Allen Pavilion– 15th Westchester– 19th	Date of Indirect Cost Rate Agreement	5/15/02
Authorized Hospital Official for Proposals and Certifications	William A. Polf, Ph.D. Senior VP, External Relations	Period of Indirect Cost Rate Agreement	01/01/02 to 12/31/03
Authorized Official for Signing Contracts	William A. Polf, Ph.D. Senior VP, External Relations	Charity Reg. Number	68813
		Employer ID Number	13-3957095

6.5 University Proposal Routing Sheets

Please refer to the research and grant web sites of your respective academic affiliate for university-specific grant proposal routing sheets.

Columbia Office of Projects & Grants <http://www.columbia.edu/cu/opg>
Weill Cornell Research <http://www.med.cornell.edu/research/forms.html>

