

# Quick Guide for Principal Investigators at Columbia University

## Quick Guide for Principal Investigators

To: Columbia University  
Principal Investigators

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This Quick Guide provides answers to common questions and excerpts from important research policies and guidelines published in the Sponsored Projects Handbook, the Faculty Handbook and the Administrative Policy Library. While this Guide is designed to assist you in managing your sponsored projects, it is neither comprehensive nor exhaustive. For specific questions, review the applicable policy in its entirety, and contact the appropriate offices as needed.

### PRE-AWARD OBLIGATIONS

*“The faculty member who will be designated as the PI will be primarily responsible for developing the proposal and preparing the necessary documentation.”* Sponsored Projects Handbook (2008)

- Abide by deadlines.
- Submit your proposals to Sponsored Projects Administration (SPA) at least five (5) business days before the agency’s submission due date.
- Make sure you have received all required sign-offs and clearances before submitting a proposal.
- Obtain the approval of your chair or dean in Rascal.
- Make sure the proposal meets the sponsor’s submission specifications, including length limitations, margins, font size, etc.
- Provide SPA a copy of the solicitation guidelines.

- Obtain a scope of work, budget, and endorsement letter from any collaborating institutions.
- Make sure the proposal has been entered and approved in Rascal before submitting your proposal to SPA.
- Complete any training required by the University and obtain the necessary University approvals.
- Make sure annual Conflict of Interest (COI) disclosures are up to date.

Sponsored Projects Administration:  
<http://spa.columbia.edu>

### FINANCIAL MANAGEMENT

*“Although the principal investigator may delegate responsibility for day to day financial management of a grant or contract to others..., the investigator must exercise appropriate oversight of the overall finances of the project.”* Principal Investigator Responsibilities for Financial Oversight of Grants and Contracts (1998)

Costs charged to sponsored projects must be:

- Allocable (i.e., charged in proportion to their benefit to a particular project or on other equitable terms).
- Allowable (e.g., certain costs, such as entertainment or alcoholic beverages may never be charged to a federal grant).
- Reasonable (i.e., goods or services acquired and the amounts involved should reflect actions of a “prudent person”).
- Consistently treated (i.e., a particular type of cost must always be treated similarly - as either a direct or an indirect cost - under like circumstances).
- Specifically related to the project.
- Permissible according to the terms and conditions of the project.
- Costs may be incurred up to 90 days prior to the start of a project *if pre-award costs are permitted and any necessary sponsor approvals obtained.*

Costs charged to sponsored projects must NOT:

- Include costs normally included in the F&A rate charged to a federal grant (e.g., administrative staff or office supplies).
- Be assigned *solely* based on funds availability, award expiration date or other inappropriate criteria.
- Exceed overall project award.

At the end of a project

- You may generally carry over unexpended funds at the end of a non-competitive project segment, and from one competitive segment of a project to the next.
  - Check with SPA to determine whether unexpended funds will carry over automatically or if sponsor approval is required.
  - All requests to sponsors must be countersigned by SPA.
- You may not “spend down” remaining funds by charging expenses that are not otherwise appropriately charged to the project.
- Complete all financial reconciliations and reporting required by the University’s policy on closeouts.
- Any remaining overdraft at the end of a project must be covered from non-sponsored sources (i.e., departmental or gift funds).
- You may not attempt to cover an overdraft on a sponsored project by shifting expenses to another sponsored project.

Cost Transfers

- Process cost transfers within 90 days of the original charge; exceptions to the policy are rare.
- Document the reason for needing a cost transfer.
- You may not use cost transfers onto sponsored projects to:
  - Fund an overdraft on another project
  - Expend unused funds
  - Charge expenditures that are not directly related to the project
  - Accomplish any objective other than to properly assign costs
- Cost transfers to remove incorrect charges from a sponsored project *must always* be processed regardless of when they are discovered.

CU Policy on Financial Reporting and Closeout of Sponsored Projects

CU Policy on Sponsored Project Cost Transfers

Sponsored Projects Finance:

<http://finance.columbia.edu/controller/spf>

## CONFLICTS OF INTEREST

“[C]onflicts of interest have the potential to create real or apparent bias in research. Conflicts of interest may affect research integrity and may place human research subjects at additional risk. Conflicts of interest, and even the appearance of conflict of interest, may reduce public confidence in the research enterprise.” CU Policy on Financial Conflicts of Interest and Research (2009)

- Disclose to the public any outside financial interest (including those of family members) that relates to your research, in publications, presentations, and other reports of your research.
  - For example consulting fees, equity interests and board memberships.
- Complete an Annual Financial Interest Report in Rascal each year.
- Update your Annual Report whenever your financial interests change.
- Up-to-date Annual Financial Interest Reports for all individuals involved in the design, conduct or reporting of a sponsored project must be on file prior to submission of the sponsored project proposal and prior to award set-up.
- An additional, protocol-specific Financial Interest Report is required for human subjects research and must be filed in Rascal by the PI and each individual who participates in the design, conduct or reporting of the research.
- If there is any doubt about whether a particular financial interest or commitment warrants disclosure, it is best to err on the side of transparency and disclose it.

CU Policy on Financial Conflicts of Interest and Research  
Office of Research Compliance and Training:  
[www.columbia.edu/cu/compliance/docs/conflict\\_interest](http://www.columbia.edu/cu/compliance/docs/conflict_interest)  
Rascal: [www.rascal.columbia.edu/training](http://www.rascal.columbia.edu/training)

## EFFORT REPORTING

“Federal regulations require that the effort devoted to sponsored projects is appropriately documented, including an annual certification that the salaries charged are reasonable in relation to the effort devoted to those projects.”

CU Policy on Effort Reporting (2006)

- Complete the Effort Reporting Policy and Process training in Rascal.

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- Monitor your effort throughout the year at least quarterly, and certify your effort annually each fall.
- Monitor and certify the effort of postdocs, graduate students, and staff funded by your sponsored projects.
- The amount of salary charged to a sponsored project should generally be consistent with the amount of effort expended on that project.
- The proportion of salary charged to a project may not exceed the amount of effort expended; however, the amount of effort expended on a project may exceed the proportion of salary charged. (You can't overcharge the sponsor, but the sponsor can receive more effort than it pays for.)
- Significant variances between projected effort and actual effort of key personnel require sponsor notification.
- Short term fluctuations of effort, such as month-to-month variations, do not require salary adjustment or sponsor notification.
- Non-sponsored effort, such as teaching, administration, and writing new funding proposals, may not be charged to a sponsored project.

### CU Policy on Effort Reporting

Effort Reporting: [www.effortreporting.columbia.edu](http://www.effortreporting.columbia.edu)

Effort Certification and Reporting Technology (ECRT):  
<https://ecrt.columbia.edu>

## RESEARCH INVOLVING HUMANS OR ANIMALS

“Research involving human subjects... must always take into account the well-being and rights of the individuals who serve as research subjects.” Faculty Handbook (2008)

### Human Subjects Research

- All human subjects research must be reviewed by the Institutional Review Board (IRB) and conducted in accordance with its requirements.
  - Awareness of the regulatory definitions of *research* and *human subject* will facilitate understanding of what activities require IRB review.
  - Investigative activities with humans that include only surveys, observation or other non-invasive research methods must still be approved by the IRB if the definitions of *research* and *human subject* are met.
  - The determination of whether human subjects research is exempt from IRB review can only be made by the IRB.

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### Research with Animals

- All animal research must be approved by the Institutional Animal Care and Use Committee (IACUC) and conducted in accordance with federal, state and institutional guidelines and with the highest level of ethical and humane care.

CUMC IRB: [www.cumc.columbia.edu/dept/irb](http://www.cumc.columbia.edu/dept/irb)

Morningside IRB: [www.columbia.edu/cu/irb](http://www.columbia.edu/cu/irb)

IACUC: [www.cumc.columbia.edu/dept/iacuc](http://www.cumc.columbia.edu/dept/iacuc)

## TRAINING

Principal Investigators are responsible for assuring that all key personnel, including themselves, researchers, staff, students and postdocs, have completed all required trainings.

- Human subjects research trainings are completed through Rascal and can include:
  - Human Subjects Protection (biomedical or social-behavioral)
  - HIPAA Privacy
  - Research with Minors
- For research with animals:
  - Species-specific lecture or orientation is required for all research personnel
  - Species-specific wet lab is required for individuals who have little or no experience with a particular species
  - Sign-up is through Rascal
- All personnel conducting research involving chemicals, blood borne pathogens, recombinant DNA, lasers or radioactive materials must receive safety training conducted by Environmental Health and Safety (EH&S). Trainings are both in-person and on-line through Rascal.
- In accordance with NYC Fire Department requirements, each laboratory must have a Certificate of Fitness (COF) holder present whenever the lab is in operation (including nights and weekends). EH&S provides the training and testing necessary for obtaining a COF.
- All Officers of Instruction and Officers of Research (except post docs) who have any salary charged to sponsored projects must complete the Effort Reporting Policy and Process Training in Rascal.

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- Students, postdocs and trainees involved in your research may be required to complete training in the responsible conduct of research.

Rascal: [www.rascal.columbia.edu/training](http://www.rascal.columbia.edu/training)

EH&S: [www.ehs.columbia.edu/Training.html](http://www.ehs.columbia.edu/Training.html)

Office of Research Compliance and Training:  
[www.columbia.edu/cu/compliance/docs/training](http://www.columbia.edu/cu/compliance/docs/training)

## OVERALL PI RESPONSIBILITIES

“The full administrative, fiscal and scientific responsibility for the management of a sponsored project resides with the principal investigator named in the award.”

Faculty Handbook (2008)

- Ensure that all information in the proposal is complete, accurate and developed according to commonly accepted practices.
- Ensure that all required University forms and certifications are completed on time.
- Know and follow the terms and conditions of the award.
- Conduct the work according to the research protocol, statement of work and any subsequent modifications.
- Ensure that all work meets the highest ethical standards and is conducted without real or apparent conflicts of interest.
- Ensure that all work is conducted in compliance with federal, state and local laws.
- Ensure that the project is managed in compliance with University policies.
- Manage the budget in order to spend correctly, follow sponsor restrictions and avoid overdrafts.
- Ensure that financial records and reports are accurate and auditable.
- Monitor the activities of subrecipients.
- Submit reports on time and according to the sponsor's requirements.
- Complete the formal closeout of the project.

Faculty Handbook: [www.columbia.edu/cu/vpaa/fhb](http://www.columbia.edu/cu/vpaa/fhb)

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