ORS adopts new procedures for setting up account when regulatory approvals are pending

Depending upon the project, human subjects or animals might not be used at the initiation of the project. Thus regulatory approvals for the use of human subjects or animals may not be in place at the time of an award. In order to facilitate the account set up process for these awards, the Office of Research Services has revised our procedures to allow for setting up of accounts prior to full approval for the use of research subjects.

When an award is received which involves the use of animals and the Institutional Animal Care and Use Committee has not yet granted full approval for the associated animal protocol, the Office of Research Services (ORS) will set up the award in full. The following statement will be added to the Account Information Sheet (AIS), “No animals may be used in this project until the IACUC has granted full approval for the use of animals to proceed.” Procedures are in place at the University Laboratory Animal Resources to prevent the purchase of animals without an appropriate approved protocol.

When an award is received which involves the use of human subjects and the Institutional Review Board (IRB) has not yet granted full approval for the human subject protocol, ORS will set up the account(s) at the full amount of the award. ORS will place a special budget restriction against the fund equal to seventy-five percent (75%) of the award. The following statement will be added to the AIS, “No activities relating to the use of Human Subjects shall be conducted on this project until the Institutional Review Board has granted approval for the use of human subject in this project. A restriction equal to 75% of the award amount has been placed against this fund until IRB approval has been granted. Notify ORS upon
approval of the IRB to have this restriction removed. If additional fund are required prior to IRB approval, the restriction will be reduced by ORS upon written request and justification by the PI.”

It is the responsibility of the Principal Investigator to notify ORS when the IRB approval has been granted or request, in writing with appropriate justification, for additional funds to be released. It is the responsibility of the appropriate Pre-award staff member to reverse the special budget restrictions accordingly.

Question regarding the implementation of this revised procedure can be directed to Pam Caudill at caudill@pobox.upenn.edu or your Pre-award contact.

Change in Time of Submission/Receipt of NIH Electronic Grant Applications to Grants.gov

The National Institutes of Health has announced a change in the time that electronic grant applications must be successfully received by Grants.gov (http://www.grants.gov/) in order to be considered “on time.” Effective April 1, 2006, applications must be received no later than 5:00 p.m. local time (of the applicant institution/organization) on the submission date(s) described in a funding opportunity announcement. Please note that the Grants.gov timestamp will continue to be expressed in Eastern Time.

The rationale to use a 5:00 p.m. local time deadline takes into consideration a number of factors, including spreading the workload during peak submission times, creating a more equitable playing field for applicant institutions/organizations in different regions of the country, aligning NIH business processes with those of other Federal agencies, and requests from applicant institutions/organizations.

This change applies to ALL electronic grant applications submitted to NIH through Grants.gov, including those that have already changed to electronic submission by April 1, 2006 (R13, R15, R36, S10, SBIR R43/R44, and STTR R41/R42) and those that are scheduled to do so in the future (e.g., R03, R21, R33, R21/R33, and R34 for the June 1, 2006 submission date). The timeline for the transition of all competing grant mechanisms is available at: http://era.nih.gov/ElectronicReceipt/strategy_timeline.htm.
Change in Funding Opportunity Announcements That Use R03, R21, R33, and R34 Grant Mechanisms: Transition to Electronic Submission Using the SF424 (R&R) Grant Application Package

The National Institutes of Health has announced the following changes regarding funding opportunity announcements (FOAs) that utilize the Small Research Grant (R03), Exploratory/Developmental Research Grant (R21), the Phased Innovation Award (R21/R33), and the NIH Clinical Trial Planning Grant (R34) mechanisms.

Effective June 1, 2006, R03 and R21 paper applications will no longer be accepted by the NIH, AHRQ or CDC. See http://grants.nih.gov/grants/guide/notice-files/NOT-OD-05-067.htm

NIH is transitioning to electronic submission on the SF424 Research and Research Related (R&R) application form through Grants.gov by mechanism, which requires that NIH expire and/or issue separate FOAs for each mechanism to accommodate the new process. The use of “parent” FOAs will provide a means for standardizing the R03 and R21 application characteristics, requirements, preparation, and review procedures. These parent announcements accommodate investigator-initiated (unsolicited) applications and allow Institutes/Centers (ICs)/Agencies to describe how they use each mechanism and highlight their specific areas of scientific interest within a single FOA. Note, currently, there is no Parent R34 FOA; each IC plans to issue separate R34 announcements.

The FOAs are grouped in three categories according to the current plan of action. Any changes from the current plan will be reflected on individual FOAs.

1. Those that will expire effective March 2, 2006.

2. Those for which the Parent R03 and Parent R21 FOAs now include the scientific opportunities from currently published FOAs. Note: There will not be a Parent R34. Each IC will issue separate R34 announcements.

3. Those that will be reissued on or after March 2, 2006.

A listing of FOA, by category, can be found at http://grants1.nih.gov/grants/guide/notice-files/NOT-OD-06-046.htm. Investigators must download the PureEdge application package from the appropriate FOA.

Where noted, R01 and other mechanisms that have not transitioned to electronic grant submission will continue to be accepted by the NIH in response to the FOAs shown below, but applicants MUST use the PHS 398 application in paper format until the mechanism transitions to the SF424 (R&R) electronic format. See http://era.nih.gov/ElectronicReceipt/files/timeline_adjustments_to_r01.htm. Specifically, R01 applications must be submitted electronically effective February 1, 2007 for new applications and March 1, 2007 for resubmission, competing renewal, and supplemental applications. The current schedule and other important information related to NIH’s transition from the PHS398 paper application to the SF424 (R&R) electronic application is available at: http://era.nih.gov/ElectronicReceipt/.
Establishment of Multiple Principal Investigator Awards for the Support of Team Science Projects

Notice Number: NOT-OD-06-036

Key Dates
Release Date: February 7, 2006

Issued by
National Institutes of Health (NIH), (http://www.nih.gov)

In 2006 the National Institutes of Health (NIH) will begin to implement a Federal-wide policy to formally allow more than one Principal Investigator (PI) on individual research awards. This presents a new and important opportunity for investigators seeking support for projects or activities that clearly require a “team science” approach and which do not fit the single-PI model. The multiple-PI model is intended to supplement, and not to replace, the traditional single PI model. The overarching goal is to encourage collaboration among equals when that is the most appropriate way to address a scientific problem. Although the number of applications submitted with more than one PI is expected to be relatively small compared with those that continue to use the traditional single-PI format, we know that the impact on multidisciplinary efforts may be great.

The NIH will make the multiple-PI option available for applications submitted in response to a select group of Requests for Applications (RFAs) and Program Announcements (PAs) with May-June 2006 receipt dates. It is likely that additional initiatives will be selected to pilot this activity for receipt dates in the October time frame. Based on experience from these pilot initiatives, the multiple-PI option will become available for most investigator-initiated research grant mechanisms submitted for January 2007 and later application receipt dates. The NIH will announce those specific RFAs and PA selected to pilot the multi-PI option as well as future plans for expansion to other mechanisms in the NIH Guide to Grants and Contracts at http://grants.nih.gov/grants/guide/index.html#search.

A Multiple Principal Investigator website (http://grants.nih.gov/grants/multi_pi/) has been created to provide general information on the new policy. This includes: background and features of the multiple-PI policy; major issues to be considered in its implementation; PI roles and responsibilities; distribution of credit; allocation of funds; and awards to more than one institution. Much of this information is located in the “Frequently Asked Questions” (FAQ) section of the web site. Many of the questions listed in the FAQ section are based on communications received in response to Requests for Information (RFI) published by the NIH and by the Office of Science and Technology Policy, Executive Office of the President. Results from these RFIs are also available at the Multiple Principal Investigator web site. There has been additional outreach to the scientific community through a recently published article in “NIH Extramural Nexus,” (http://grants2.nih.gov/grants/nexus.htm) the
NIH’s bimonthly extramural update that is available free to all who request it. Many procedures for implementation of the policy to recognize formally multiple PIs on individual research awards are still in the planning stages, and the NIH looks forward to continued input from the scientific community. All potential applicants are encouraged to access the NIH Guide for Grants and Contracts for official notice(s).

Inquiries For additional information please visit the Multiple Principal Investigator website at http://grants.nih.gov/grants/multi_pi/ and feel free to send email to multi_PI@mail.nih.gov.

Updated Instructions Regarding Inclusion of Publications as Appendix Materials

Notice Number: NOT-OD-06-051

Key 

Dates

Release Date: March 16, 2006

Issued by National Institutes of Health (NIH), (http://www.nih.gov)

The purpose of this Notice is to inform applicants of a change in the approach and policy regarding the inclusion of publications as Appendix materials in NIH grant applications. This policy applies to all grant mechanisms for which publications are acceptable Appendix material, regardless of which application form is used (e.g., PHS 398, SF424 (R&R), PHS 416-1) or the mode of submission (paper or electronic).

Effective for applications intended for the May 10, 2006 submission date, the NIH standard policy regarding the inclusion of publications as acceptable Appendix material in grant applications is described below. Publications, manuscripts (accepted for publication), abstracts, patents, or other printed materials directly relevant to the proposed project. Do not include manuscripts submitted for publication. Applicants should refer to instruction guides and specific Funding Opportunity Announcements (FOAs) to determine the appropriate limit on the number of publications that may be submitted for a particular program. Note that not all grant mechanisms allow the inclusion of publications.

- **Publications in press:** Include only a publication list with a link to the on-line journal article or the NIH PubMed Central (PMC) submission identification number. Do not include the entire article.
- **Manuscripts accepted for publication but not yet published:** The entire article may be submitted electronically as a PDF attachment.
- **Manuscripts published but an online journal link is not available:** The entire article may be submitted electronically as a PDF attachment.
- **Surveys, questionnaires, data collection instruments, clinical protocols, and informed consent documents.**

Note at this time no changes are being made to the other Appendix components:
• No images may be included in the Appendix that are not also represented within Items 2-5 of the Research Plan.

Applicants are cautioned not to use the Appendix to circumvent the page limitations of the Research Plan. An application that does not observe the relevant policies and procedures may be delayed in the review process.

Applicants are reminded to review specific FOAs for any additional program-specific guidance on Appendix material and other application requirements.

Application instructions for the PHS 398, SF424 (R&R), and PHS 416-1 will be revised to reflect this new policy for inclusion of publications in Appendix.

Inquiries
Please direct inquiries regarding this Notice to:
GrantsInfo
Office of Extramural Research
National Institutes of Health
Phone: 301-435-0714
TTY: 301-451-0088
Email: grantsinfo@nih.gov

Confidentiality Matters Related to Contracts and Awards

Confidentiality obligations are routine aspects of Clinical Trial Agreements, Sponsored Research Agreements, and even Grant Agreements with non-governmental organizations. While Penn prefers not to receive confidential information from others, where possible, it is often impossible to perform research without receiving such confidential information. Penn faculty and staff are obligated to treat confidential information received from others in the same way that confidential information developed at Penn would be treated.

Examples of appropriate steps for treatment of confidential information include the following: 1) Such information is not shared with anyone outside Penn without prior written permission from the party owning the information; 2) Whether the confidential information is developed at Penn or not, to the extent that such information is potentially patentable or may have intellectual property implications, the sharing of such information with others occurs only after all parties sign a nondisclosure agreement or confidentiality agreement to continue to protect the confidential information; and 3) Confidential information in the possession of Penn faculty and staff is also protected through standard efforts, such as maintaining the information in a location that is not publicly accessible.

In addition to standard steps for treatment of confidential information, Penn often is required to sign agreements that require specific, special, and additional steps to be taken to protect confidential information. This is especially true in circumstances where Penn faculty and staff will come into contact with information that may include information sent from and/or owned by others, such as patient/health care information, third-party owned proprietary software, or proprietary business information.

Specific, additional steps for special treatment of confidential or highly confidential information may include one or more of the following steps:

• A promise not to release or publish information in any form to any party if a particular individual or establishment is identifiable.
• An obligation to limit use of identifying information **only** for statistical purposes in research.

• An agreement to refrain from using any identifying information for legal, administrative, business, or other purposes other than the purposes explicitly permitted under a research agreement and/or under a confidentiality agreement.

• A specific promise that computer files and/or hard copies of such confidential material with identifying information will be stored in locked cabinets or in a similarly secure environment.

• An obligation to comply with the recording or extracting of data or other highly confidential information in an electronic format, such as a database or computer file, so that the database and/or computer file does not contain any identifying information and is stored only on a password protected server maintained by Penn.

• An obligation to store identifying information in a secure setting, such as locked cabinets or in password protected files, that is distinct and separate from the electronic or physical location of related or archival data that is related but does not contain identifying information associated with it.

• A requirement to dispose of all confidential information or identifying information **immediately after** using it by shredding such information and by only retaining electronic database information or hard copies of materials that do not include any identifying information or highly confidential information.

• An obligation to ensure that all printouts and copies of materials containing identifying or highly confidential information will be destroyed using a paper shredder and that all computer files containing identifying or confidential information will be erased completely within a specific period of time after completion of the research.

Failing to abide by such restrictions may lead to severe financial penalties for individuals and the University, as well as potential criminal prosecution and restrictions from further research. Therefore, it is especially important to be aware of any confidentiality obligations contained in a research or grant agreement. It is also crucial to explain such obligations to all faculty, staff, students, and others who may come in contact with such information during the course of research. It may be particularly useful to explain such obligations in writing and to have faculty, staff, students, and others sign an acknowledgement that indicates that they have reviewed the obligations and understand them.

Please feel free to contact us with any questions or concerns in connection with confidentiality obligations related to your research. Questions regarding this should be forwarded to Cliff Weber, Corporate Contracts Associate Director at (215) 898-9984 or Pam Caudill, Pre Award Director at (215)573-6706.
UPCOMING TRAINING

Using PureEdge Viewer and Preparation of NIH Electronic Grant Applications

The Office of Research Services is pleased to announce that hands-on training using the PureEdge Viewer and SF424(R&R) forms to prepare NIH electronic grant applications will be offered on the following dates:

Wednesday, April 5 2:00-4:00 PM
Tuesday, April 11 2:00-4:00 PM
Monday, April 17 10:00 AM - 12:00PM
Monday, April 24 2:00 - 4:00 PM
Tuesday May 2 2:00 - 4:00 PM
Friday, May 12 2:00 - 4:00PM

The classes will be held in the Franklin Building, Room 409.

Because of the hands-on nature of this training, attendance is limited to fourteen participants per class. The goal of this first round of hands-on training is to prepare faculty and business administrators to submit applications through Grants.gov for NIH programs with deadline dates on or before June 1, 2006. These include the R03, R21, R33 and R34 grant mechanisms, as well as the mechanisms that have already transitioned, such as STTR/SBIR applications. Therefore, faculty and business administrators meeting this criterion will be given priority should the number of registrants exceed the number of available places. Additional hands-on training will be conducted to accommodate faculty and business administrators who will be using Grants.gov to submit NIH applications due after June 1, 2006.

To register for one of these classes, please call (215) 898-7293.
By now the college and university research community is well aware of the Office of Inspector General (OIG) of the Department of Health and Human Services (HHS) proposed guidance addressing compliance programs in the federal research area. 70 Fed. Reg. 71312 (Nov. 28, 2005). In the guidance, the HHS OIG highlighted three examples of research compliance “risk areas” that had come to its attention: (1) time and effort reporting; and (2) proper allocation of charges to federal award; and (3) reporting of financial support from other sources. Although the HHS OIG did not say so explicitly, it is clear that it considers the highlighted risk areas to be significant potential areas of fraud and abuse by grantees. This article address the OIG’s second highlighted risk area – allocation of charges to federal awards.

Cost Allocation Risk Area

The cost allocation risk area in these terms:

Research institutions commonly receive multiple awards for a single research area. It is essential that accounting systems properly separate the amount of funding from each funding source. Institutions must also be vigilant about clearly fraudulent practices such as principle investigators on different projects banking and trading award finds among themselves. The failure to account accurately for charges to various award projects can result in significant disallowances or, in certain circumstances, could subject an institution to criminal or civil fraud investigations. 70 Fed. Reg. 71312 at 71315-16.”

The question of how to allocate costs appropriately to federal projects can be quite simple and straightforward or highly complex and technical, depending on the circumstances. Researchers often point out that it can be very difficult to decide how particular cost should be allocated, and they are right. Some expenditures relate to equipment, supplies, or services that benefit several grants, often in varying degrees. It is usually not cost effective, and sometimes not even possible, to track the relative usage of a particular piece of equipment or category of supplies by multiple projects.

Fortunately, the federal cost principles do not demand absolute precision. They provide that costs benefiting two or more projects should be allocated between or among them based on “proportional benefit,” but only if such an allocation can be made “without undue effort or cost”. Otherwise, the allocation can be made “on any reasonable basis”. In some cases,
as discussed below, even a somewhat arbitrary allocation of costs may be deemed “reasonable”.

Researchers need not be particularly concerned, therefore, that their good faith attempts to allocate cost reasonably will expose them or their institutions to serious allegations of civil or criminal fraud. It is only when costs are deliberately mischarged to a project or charged with reckless disregard for whether they are allocable to a project or not, that federal law enforcement authorities are likely to allege fraud.

That’s good news. The bad news is that once a fraud investigation begins, the government usually has little difficulty identifying any abusive cost allocation that may have occurred. The very fact that federal enforcement authorities are concerned mainly with gross and obvious misallocations means that such misallocations, when they do happen, are not very difficult to detect.

**Basic Cost Allocation Principles**

The cost principles applicable to federal grants and contracts awarded to colleges and universities appear primarily in OMB Circular A-21, “Cost Principles for Educational Institutions”. In order to be allowable as a charge to federal award, a cost must first be reasonable – that is, reasonably necessary for the performance of the award and not overpriced. Second, no cost may be charged to a federal award if it is in a cost category specifically prohibited by Circular A-21 or the terms of the award – the cost of alcoholic beverages, to take just one of many possible examples. Third, the cost must be consistent with the grantee’s treatment of other similar expenses in like circumstances. For example, an employee may not be charged to federal grants at a salary rate that is higher than the salary rate applied to his or her other university responsibilities, such as instruction. Finally, and most importantly for purposes of this article, in order to be allowable as a charge to a federal award, a cost must be allocable to that award under the cost principles of Circular A-21.

**Meaning of ‘Allocable’**

In some broad sense, the meaning of the term “allocable” is fairly obvious – it means that the cost must be related in some reasonable way to the federal award to which it has been charged. Section C.4.a of Circular A-21 expressed the general rule of allocability in two ways – “relative benefits received” or “equitable relationship”.

> A cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.

Second C.4.a of Circular A-21 goes on to identify the three types of circumstances in which a cost may be allocable to a sponsored agreement:

> "(1) It is incurred solely to advance the work under the sponsored agreement.
> (2) It benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods.
> (3) It is necessary to the overall operation of the institution and, in light of the principles provided in this Circular, is deemed to be assignable in part to sponsored project".
The first two of these types of circumstances relate to direct costs, and the third related primarily to indirect (facility and administrative (F&A)) costs.

**Direct Costs.** Direct costs are those costs that can be identified specifically with the sponsored project or can be assigned to the project relatively easily with a reasonable degree of accuracy. For example, where lab supplies are purchased and used exclusively for a particular sponsored project, the cost of those supplies would obviously be allocable in full to that project. That cost would be a category (1) cost. An example of a category (2) cost would be the salary of a faculty member who works on both sponsored projects and other institutional activities, such as teaching or administration. In that case, the institution would be required to employ a “reasonable method” for approximating the portion of the faculty member’s salary that is chargeable to sponsored projects. The allocation method normally used for this purpose is periodic effort reporting. If a faculty member’s effort report were to indicate that 40 percent of his or her total institutional effort was devoted to a particular project, then 40 percent of the faculty member’s salary could be charged to that project as a category (2) cost.

**Indirect Costs.** Category (3) refers essentially to indirect (F&A) costs. Indirect (F&A) costs are those costs that, while necessary in general for the conduct of sponsored research and other university activities, cannot readily be associated with any particular sponsored project or group of sponsored projects. Good examples of F&A costs are the costs of operating the university president’s office or the institution’s library system. Such costs are allocable to federal projects, but not as direct charges. Instead, they are allocated by means of a general F&A rate that is negotiated from time to time with the government and applied to the modified total direct costs (MTDC) of individual sponsored projects. For example, if an institution’s F&A rate is 50 percent, then for every dollar of MTDC allocable to a given project, the institution would be entitled to charge the project an additional fifty cents in F&A costs.

**Allocability of Direct Costs.** The allocability of a given cost as a direct cost of a federal award is usually made on the basis of the first prong of the allocability rule in Section C.4.a – relative benefits. Unless it can be said that a cost “benefits” a federal award in some way (even if that benefit can only be approximated), the cost will not be allocable to the award as a direct cost. It should be noted that although it is conventional to speak in terms of a “cost” benefiting a project, obviously any benefit associated with a cost is conferred not by the incurrence of the cost itself, but by the underlying item or service giving rise to the cost.

Sometimes even the underlying item or service may not seem to “benefit” a project in the usual sense, yet the cost of the item or service may still be allocable as a direct cost. For example, in some circumstances some or all of the severance payment to an employee who was working on a sponsored payment to an employee who was working on a sponsored project at the time of termination may be allocable to the project as a direct cost, even though by definition the terminated employee is no longer working on the project and therefore unable to “benefit” it in any way. In this case, the cost is directly allocable not because of any “benefit” resulting from the severance itself, but rather as a form of entitlement associated with and arising out of the employee’s former service on the sponsored project.

**Allocability of Indirect Costs.** The concept of “equitable relationship” in the Section C.4.a definition of allocability related primarily to indirect costs. The word “equitable” in this definition conveys the idea that a cost “ought” to be borne by a project or activity, even though the project or activity does not “benefit” from the incurrence of the cost in any specifically identifiable or measurable way. For example, even though the activities of the
university president may not specifically “benefit” any particular sponsored projects, it is considered that the cost of the president’s salary ought to be allocated across all university activities, including each sponsored project, on some equitable basis. This equitable allocation is accomplished through application of the F&A rate, as discussed above.

**Problems with Multiple Project Allocation**

Most allegations of fraudulent cost allocation involve direct costs. In some cases the problem arises because a federal sponsored project has been charged with a cost that does not relate to the project at all. In other cases, the problem is that the project has been charged all of the cost that related not only to that project, but to other projects as well.

The only real guidance that Circular A-21 provides on allocating costs among multiple projects appears in Section C.4.d (3), entitled “Direct cost allocation principles”:

“If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding subsection b, the costs may be allocated or transferred to benefited projects on any reasonable basis....”

As an illustration of how this guidance might work in practice, assume that the sole duty of an employee in a laboratory is to perform a certain kind of standard test that three different projects in the laboratory require. If the projects are discrete and unrelated, so that it is possible to tell readily which project each test relates to, then the cost of the employee’s salary might be allocated among projects based on the number of tests performed for each project. For example, if 20 percent of the tests relate to Project A and 40 percent each to Project B and C, then the employee’s salary could be allocated among the three projects in the same proportions. This would be an example of a cost allocation that might be determined “without undue effort or cost”.

But in practice things are rarely so simple. Where Projects A, B, and C are closely related, for example, some test results may be used in more than one of the projects, and it may not always be known at the time the tests are conducted which of the projects will benefit from the tests and to what degree. In such cases, it may be possible to justify allocating the cost of the technician’s salary by some other “reasonable” method, such as by the amounts of the projects’ respective budgets, or more simply, by allocating one third of his or her salary to each project.

**Sources of Risk in the Cost Allocation Area**

There are many ways in which cost allocation can occur; the most common sources of the problem are discussed below. The focus in on abusive misallocation, not technical mistakes, and these types of mischarging have accounted for the vast majority of all reported cases involving allegations of fraudulent cost allocation.

**Allocating Costs Directly to the Wrong Project.** Obviously, allocating directly
to a federal project costs that have nothing to do with the work on the project would be a clear violation of Circular A-21. In the vast majority of cases, however, such mischarges occur by accident or misunderstanding, rather than deliberately. When such mischarges are discovered they should be corrected, and if they are discovered by a federal auditor or investigator, a cost disallowance may be expected. It is only when such mischarges appear to have been deliberate, or part of a pattern of charging costs to federal projects that should have been charged to other university projects or activities, that fraud allegations become likely. For example, knowingly or regularly using funds from a federal award to purchase supplies used solely in a privately sponsored project, or charging a federal project for the salary of someone who is known not to have worked on the project, would certainly be viewed as fraudulent by federal investigators.

**Incorrect Allocation of Costs Among Multiple Projects.** As indicated above, it is not always easy to determine how a cost should be allocated if it related to two or more projects or activities. Circular A-21 says, in effect, that an effort should be made to allocate the cost based on proportional benefit, but that any reasonable method of allocation is permissible if proportional benefit cannot readily be determined. That is a fairly lenient and flexible standard, and it is most unlikely that an institution will be accused of fraud simple because the government disagrees with the institution’s good faith determination of how a cost should be allocated among two or more projects. On the other hand, a pattern of allocation that results in consistent overweighting of allocations to federal projects would be problematic, and in some circumstances, depending on how the pattern developed, it could trigger a fraud investigation.

**Inconsistent Allocation Methods.** Even where individual allocation methods appear to be reasonable and defensible in themselves, they may be deemed impermissible or even fraudulent if, taken together, they result in an overweighting of costs to federal projects. For example, assume that an institution had the following policy with respect to allocation of costs among multiple projects:

Where the largest benefiting project is a federal project, allocate the costs based on the size of the project budgets; otherwise divide the costs evenly among the projects.

Even though each allocation method (allocating based on project budgets or dividing evenly) might be defensible in its own right, this policy would have the predictable effect of causing federal projects to bear a disproportionate burden of costs. (No federal project would ever bear less than an evenly divided share of the costs, and in some cases federal projects would bear a greater share.) Depending on how this allocation policy came to be adopted and the extent of its impact on federal projects, it could become the subject of a fraud investigation.

**‘Banking’ or ‘Trading’ Costs.** The HHS OIG’s draft compliance guidance highlights the risk of “clearly fraudulent practices such as principle investigators on different projects banking or trading award funds among themselves”. There are a number of circumstances in which such impermissible shifting of costs may occur. For example, “trading” may occur when one project is temporarily short of funds, and a principal investigator on another project agrees to allow costs on the first project to be charged to his or her unrelated federal project, usually with the understanding that the mischarge will be evenly out later by charging federal project costs to the first project when its funding it refreshed. Circular A-21 states clearly that such practices are impermissible:

*Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in*
order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience.

Such cost shifting practices do not occur by accident; they are always deliberate to some degree. For that reason, they are prime targets for federal fraud enforcement, especially where they result in a net overcharging of federal projects. Even where the impact on federal projects “even out” over time (which theoretically would be the case in the “trading” situation), and there is no intent to overcharge any federal project, there can be no assurance that federal enforcement authorities will not investigate cost shifting practices as possible fraud.

**Advance charging of costs.** Ordinarily costs may be charged to a federal award only as the costs are incurred; they may not be charged in advance. On occasion a principal investigator who has funds available in his or her federal award toward the end of a budget period may improperly charge costs to the award in advance, usually out of concern that it may not be possible to carry the excess costs over to the next budget period. Although in theory this practice would not in the end result in an overcharge to the project, there is no assurance that it would not be scrutinized by federal enforcement authorities.

**Abusive cost transfers.** Misallocation of costs can occur either as the costs are incurred, as in the case of “trading” or advance charging, or after the fact, through cost transfers from the benefiting project to an unrelated federal project. For example, when one project is in an over-run condition, the principal investigator may cause the excess costs to be transferred to an unrelated federal project that still has unexpended finds. This practice is impermissible under Circular A-21 and would clearly be viewed as fraudulent by the HHS OIG.

**Direct charging of costs that are normally indirect (F&A) costs.** A special form of cost misallocation is the direct charging to a federal project of costs that by their nature are indirect (F&A) costs. For example, most costs of clerical staff are considered F&A costs and are charged to federal projects through application of the institution’s F&A rate. If a principal investigator were to charge the cost of clerical staff to a federal award as a direct cost, in some circumstances such charges would be a form of double-billing – once as a direct charge and a second time through the recovery of F&A. (Indeed, it might be argued that there is triple-charging, since the F&A rate would also be applied to the direct cost of clerical staff salaries.) Although in some special situations Circular A-21 expressly permits direct charging of costs that are normally considered F&A costs, the appearance of double-billing sometimes makes it difficult to persuade federal investigators that the practice is permissible even in these situations.

**Conclusion**

Allegations of fraud in the allocation of costs – whether through “banking”, “trading”, abusive cost transfers, improper effort reporting, or other means – are at the heart of practically every research fraud case that has been brought against a university in recent years. Federal enforcement authorities acknowledge that cost allocation can be very complex, and with the possible exception of cases involving direct charging of F&A – type costs, they are unlikely to pursue fraud investigations simply because they happen to disagree with a reasonable cost allocation method chosen by an deliberate mischarging of costs to federal projects, even where the intention is to “even out” the mischarge at a later time. Universities are well advised, therefore, to re-examine their policies, procedures, and training in the cost allocation area, in order to minimize the risk of abusive practices.
Frequently Asked Questions

I have processed a cost transfer which crossed fiscal periods. I will need a F&A rate and/or Employee Benefits rate adjustment. How do I get this done?

Only ORS can make adjustments such as these. When the next report is due, the ORS Accountant will make necessary F&A and Employee Benefit adjustments. Please note that reports may not be due until the end of the project. In these cases, multiple year projects will not have F&A/Employee Benefit charges reviewed until the project has ended. Adjustments may result in an overdraft or additional available funding. It is the responsibility of the PI and Business Administrator to monitor the F&A and Employee Benefit impact of cost transfers which cross fiscal periods. The ORS Accountant can be emailed with a request to process the adjustments during the life of the award. Please provide the details and allow up to 15 business days for the review of the request and processing of the adjustment.

Who is responsible for disabling 5 funds?

This is actually a shared responsibility. While only ORS can disable 5 funds, the process to prepare funds to be disabled involves ORS and the responsible departmental staff. When the final financial report is submitted, all funds due the University have been received, no encumbrances remain, and ORS has completed the close-out process, the fund can be disabled in the General Ledger. Following the submission of the final FSR, ORS will complete the following closeout adjustments:

* Special Budget categories PBIL and PBUD are adjusted to reflect the reported amounts
* FSRD (Financial Status Report-Direct) and FSRI (Financial Status Report-Indirect) categories are posted to reflect the reported amounts of direct cost and F&A cost; and
* Equipment assets are transferred to the school surrogate account.

ORS will transfer via journal entry assets of the fund to the school’s surrogate account. This will appear as a credit to the asset object code and a debit to Object Code 4826 of the fund.

If the fund is not ready for disabling once the final financial report is submitted, Research Services will conduct a follow-up review after the submission date to determine the fund’s eligibility for disabling. Issues which may delay the disabling of the fund include outstanding receivables, pending adjustment for encumbrances and overdrafts. Once disabling criteria is satisfied, the fund Enable flag is set to “NO” and the date of disabling entered.

It is important to note that, per University policy, all costs are required to be finalized on the grant fund by the end of the adjustment period (by 30 days prior to the due date of the final financial report). Overdrafts that exist upon submission of the final report will be written off to the responsible Org’s “0” fund if another fund has not been provided.
Job Openings in Research Services

ACCOUNTANT B
Grade 25
Duties: Performs general ledger review and reconciliations; prepares financial statements and billings; provides University Business Administrators with grant accounting advice; prepare journal entries and trial balances. Initiates and coordinates the account close-out process in coordination with the responsible department administrator. Tests for accuracy, completeness and compliance with federal guidelines and/or other contractual agreements. Performs other related duties as required.

Qualifications: Bachelor’s Degree in accounting or business required and 0 to 2 years of experience. Ability to prioritize tasks, demonstrated strong communication and organizational skills; demonstrated proficiency with PC software (MS Word & Excel); knowledge of Ben Financials a plus.

POST AWARD ASSISTANT DIRECTOR
Grade 28
Duties: Performs, oversees and receives general ledger review and reconciliations; reviews financial statements and billings. Ensures timely billing and reporting. Provides post award staff and University staff with sponsored projects advice and (varying levels of) training. Oversees and manages special projects. Provides general supervision of 4-5 accountants. Tests for accuracy, completeness and compliance with federal guidelines and/or other contractual agreements. Responsible for financial administration of 30 - 50% of Penn’s sponsored projects. Other duties as assigned.

Qualifications: Bachelor’s Degree in accounting or business required and 5 to 7 years of experience working with grants or research administration. Minimum of three years supervisory experience required. Experience working at the University of Pennsylvania strongly preferred. Ability to prioritize tasks, demonstrated strong communication and organizational skills; demonstrated proficiency with PC software (MS Word & Excel); knowledge of Ben Financials a plus.

For additional information or to submit an application, please visit Jobs@penn (https://jobs.hr.upenn.edu/applicants/jsp/shared/frameset/Frameset.jsp?time=1129302184971).

For More Information on Grants.gov and Electronic Submissions.
Did You Know.......??

...The HHS OIG has begun audits visiting subrecipients that have received funding from an NIH prime award. A recent audit of a subrecipient (Yale University) can be found at the following: http://www.oig.hhs.gov/oas/reports/region1/10501501.pdf

...PI responsibilities for monitoring their subrecipients are discussed in Sponsored Projects Policies No. 2131 and 2135.

...Faculty receiving extra compensation as defined by the Handbook for Faculty and Administrators must paid through the payroll system and not as a consultant through the accounts payable system.

...Membership/dues fees for an organization paid as part of a registration fee for a conference cannot be charged to federal awards. Membership/dues is an example of an expense considered to be an F&A cost.

...The completion date for effort reports for the period ending December 31, 2005 is March 31, 2006. Reports not certified by that date will be brought to the attention of the dean of each school.

...That paper PHS 398 applications must be used for the May 1, 2006 submission date for AIDS and AIDS related Small Research Grants (R03) and Exploratory/Developmental Grants (R21).

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Training Opportunities:

Sponsored Programs at Penn:
This is a two day workshop which covers the fundamentals of Sponsored Projects Administration at Penn. Topics include Proposal Preparation & Processing, Contract Negotiation, Award Acceptance and Account Set-up, Financial Compliance & Allowability, Post Award Management, Reporting Tools and Data Sources, Closeouts, and Audits. Please visit http://www.upenn.edu/researchservices/training.html for more information.

ORS Quizzes and FAQ‘s:
Take a moment to look at our quizzes or FAQ section for more guidance on administering 5-funds here at Penn. Both can be accessed by clicking Training on our home page (http://www.upenn.edu/researchservices/).

Research Compliance Tutorials and Other Education:
For further guidance on administering 5-funds here at Penn, please visit the Research Compliance Training and Education page at http://www.upenn.edu/researchservices/rc/pages/training.htm.
ORS Monthly Quick Quiz
(Answers can be found within this newsletter.)

1) When must all final costs be reflected in the “5” fund for a Sponsored Project?:

- a) Any time prior to disabling of the fund.
- b) By the due date of the final financial report.
- c) By the end of the adjustment period.

See page 14 for answer.

2) The NIH has announced a change in the time that electronic grant applications must be successfully received by Grants.gov. What is this time?

- a) By Midnight.
- b) By 5p.m.
- c) Varies by type of award.

See page 2 for answer.

3) Membership dues/fees to an organization as part of a registration fee for a conference can NOT be charged to federal awards. True or False?

See page 16 for answer.

Research Compliance Tutorials Available

Available on the ORS Web Site are tutorials on the subjects of Allowability, Cost Transfers & Documentation; Export Controls, and Effort Reporting. Please take a few moments to view these tutorials. The tutorials and other compliance related information can be found at http://www.upenn.edu/researchservices/rc/pages/training.htm.
Getting to Know......

Tina Nemetz
Staff Assistant

Time at Penn: 30 years
Time in Research Services: 6 years

ORS Responsibilities: Assistant to Andy Rudczynski, Business Manager/Office Manager functions

Hobbies/Interests: Reading and spending time with my grandchildren

Favorite Restaurant: Popi’s Italian Restaurant

Favorite ways to spend a vacation: Sitting on a beach.

What Co-workers say:
...Efficient, organized, energetic, helpful. Paradigm example of multi tasker.

...Tina is always willing to lend a hand whether it is following up on a grant closeout, working with facilities to keep us comfortable or arranging an office luncheon. Keep up the good work!!!

...Great asset to ORS!

March’s Contributing Authors, ORS Newsletter:

Pam Caudill, Director of Pre Award Non-Financial Administration, Office of Research Services
Cliff Weber, Associate Director, Corporate Contracts, Office of Research Services
Kerry Peluso, Director of Post Award Financial Administration, Office of Research Services
Andrew B. Rudczynski, Associate Vice President for Finance and Executive Director, Office of Research Services
Alice Tangredi-Hannon, Institutional Compliance Officer, Office of Audit and Compliance
Pre-Award Administration Staff

The Pre-award staff is responsible for processing proposals, reviewing, negotiating, and accepting awards (except for corporate contracts), as well as, providing post-award non-financial administration for these accounts. Questions concerning issues such as no-cost extensions, carryover requests and other administrative matters should be directed to the appropriate pre-award contact. Questions concerning industrial clinical trial agreements and sponsored research agreements should be addressed to the Corporate Contracts Group.

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Institute for Environmental Medicine – SOM
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---continued---

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• Geriatrics – SOM
• Microbiology – SOM
• Ophthalmology – SOM
• Otorhinolaryngology – SOM
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Contact Information for all areas is provided below.

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About Our Organization...

Our Mission

The Office of Research Services (ORS) oversees the administrative support of the University’s externally funded research and is responsible for implementation of University policies established for this purpose. An important part of the ORS mission is service to the research faculty, through the provision of information and advice for the development of applications, and assistance in the administration of awarded grants and contracts.

In this role, ORS

• Supports the schools and centers in the development of proposals for grants and contracts;
• Reviews and approves all proposals before submission to the potential sponsor;
• Coordinates negotiations of awards;
• Accepts awards for the University, including the signing of contracts;
• Provides oversight and guidance to faculty and staff concerning the proper management of sponsored projects;
• Prepares all financial reports to sponsors.

In addition to these functions, ORS is responsible for billing of contracts, management of letters of credit for payment of grants, preparation of the facilities & administrative and employee benefit rate proposals and rate negotiations, management of the effort reporting system, and oversight of service center rate development. ORS reports jointly to the Vice President for Finance & Treasurer and Vice Provost for Research.

Office of Research Services
Quick Contact List:

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http://www.upenn.edu/researchservices/ (see bottom right corner)