

Whitaker Foundation Guidelines For Financial Reporting on Research Grants

General Instructions

- The grantee institution will keep a special account for each project.
- A *no-cost extension*, up to six months, may be allowed in the **final** project year, if requested in writing. Expenditures of **remaining** funds, as budgeted, are allowed during this time period. The purpose of this no-cost extension is to complete the project and to publish the results. If a no-cost extension has been approved, a third year financial report must still be completed at this time. An additional financial report should be submitted upon the conclusion of the grant.
- Financial reports shall be submitted to the Foundation no later than two months after the end of each project year using either the attached Financial Report Form or by e-mailing the Foundation at fmance@whitaker.org for an electronic form formatted for Excel, complete with formulas.
- If the principal investigator leaves the grantee institution, the grant will be terminated and all remaining project funds must be returned to the Foundation. The principal investigator is responsible for contacting the original institution to have a final financial statement and a refund check sent to the Foundation.

Whitaker Foundation Financial Report Form Instructions

1. Whitaker Grant #: The Whitaker Foundation Research Grant number that starts with or "TF" goes here. If you do not have this number, please contact the Finance department at The Whitaker Foundation.
2. Principal Investigator: The name of the Principal Investigator on the project.
3. University: The name of the **PI's** institution.
4. Project Title: The title of the **PI's** research project.
5. Grant Year: Circle the grant year for which the report is being prepared.
6. Budget Category: Fill in the budget categories as listed in the approved budget. If you do not have the approved budget, please contact the Finance department.
7. Column 1, Initial Proposal: Fill in the budget figures as listed in the approved budget. If a financial report is submitted in Canadian funds, the exchange rate used and its date should be included in the financial report.
 - *Salaries and Fringe Benefits* should be broken out whenever possible. It is not necessary to list each individual's salary or separate the **PI** from Other Personnel.
 - *Travel* is limited to the United States and Canada. Expenditures may not exceed \$1,250 per year.

- *indirect cost* is limited to 20% of direct costs, excluding equipment, tuition, and subcontracts.
- if Whitaker funds were used to purchase *equipment*, a list that includes the date of purchase, a description of each item, and the purchase price should be attached to the financial report form. The Foundation permits the purchase of only one general-purpose desk top computer per grant, if included in the approved budget. **Whitaker Funds may not be used to purchase laptop computers unless special permission was received in advance.**
- *Tuition* should be broken out from the Salaries category and listed separately whenever possible.
- **Subcontracts**, if any, are the responsibility of the grantee institution.

8. Column 2, Carryover: This column only applies in years two and three of the grant. Refer to the prior year report and fill in the figures exactly as seen in column #6, Difference. Unless approval has been received **by the Foundation, do not re-allocate the funds.** The carryover funds must be spent as originally budgeted, except as allowed by the budget change provision given below.

9. Column 3, Budget Change: This column is to be used to reflect budget changes that have been requested by the P1 and approved by the Foundation. If it is desired to change the budget significantly, the request should be made in writing to the Foundation and permission obtained prior to making the change. A change is deemed significant **if a budgeted line item** is overspent by more **than 25% or \$3,000.** The Travel budget cannot be increased.

10. Column 4, Revised Budget: Sum of columns 1 - 3.

11. Column 5, Financial Report: Fill in all expenses for the recently ended grant year only. The grant year in which financial commitments were made should be used in reporting expenditures. All funds advanced by the Foundation shall be used solely for the project described in the application.

12. Column 6, Difference: the difference between column 4, Revised Budget and column 5, Financial Report. This column should be used to determine if any budget change requests are necessary and to see if a refund needs to be sent to the Foundation. **If a budgeted line item is overspent by more than 25% or \$3,000, the preparer should contact the PI to get a letter of justification for the over-expenditure and attach it to the financial report before sending it to the Foundation.** This column is also used to fill in column 2, Carryover for the following grant year. Unexpended funds may be carried over from one year to the next without prior permission if the amount does not exceed 10% of the grant amount received for that year. Funds in excess of the carryover limit and funds remaining after the completion of the project must be returned to the Foundation.

13. Column 7, Difference as a percent of budget %: Column 6/Column 4.

14. Summary of Grant Activities: Fill in the appropriate figures here.
15. Dates covered by Reporting Grant Year: Fill in the actual dates of the current grant year.
16. Financial Report Completed by: Type your name here.
17. Title: Type your title here.
18. Phone/e-mail: Please provide us with your phone number and e-mail address so that we will be able to contact you with any questions or problems concerning the report.
19. Either mail or e-mail the report to:

The Whitaker Foundation
1700 N. Moore Street, Suite 2200
Arlington, VA 22209

Or

fmance@whitaker.org

Only the original is necessary. Please do not send copies.

The Whitaker Foundation Guidelines for Administering Biomedical Engineering Research Grants

General Accounting Guidelines

- All funds advanced by the Foundation shall be used solely for the project described in the application.
- The grantee institution will keep a special account for each project.
- The grant year in which financial commitments were made should be used in reporting expenditures.
- Include information for the recently ended grant year only.
- Over-expenditures in any budget year cannot be covered with future year funds.
- Travel is limited to the United States and Canada. Expenditures may not exceed \$1250 per year.
- Indirect cost is limited to 20% of direct costs, excluding equipment, tuition, and subcontracts.
- If Whitaker funds were used to purchase *equipment*, a list that includes the date of purchase, a description of each item, and the purchase price should be attached to the **financial** report form. The Foundation permits the purchase of only one general-purpose computer per grant. **Whitaker Funds may not be used to purchase laptop computers unless special permission was received in advance.**
- Subcontracts or subaccounts, if any, are to be administered by the primary grantee institution.

Due Date

Financial reports shall be submitted to the Foundation using the attached Financial Report form no later than two months after the end of each project year.

Budget Changes

If it is desired to change the budget significantly, the request should be made in writing to the Foundation and permission obtained prior to making the change. A change is deemed significant if a budgeted line item is overspent by 25% or \$3,000. The Travel budget cannot be increased.

Carryovers

Unexpended funds may be carried over from one year to the next without prior permission if the **amount** does not exceed 10% of the grant amount received for that year. The carryover funds must be spent as originally budgeted, except as allowed by the budget change provision. Funds in excess of the carryover limit must be returned to the Foundation.

Use of Canadian Funds

If a financial report is submitted in Canadian funds, the exchange rate used and its date should be included in the financial report.

Progress Reports

Before a payment for a succeeding year can be made, the principal investigator must report progress made on the project. See the attached ‘Progress Report Guidelines’ for information about the report’s format and content. Three copies of the report should be sent to the Foundation six weeks before the end of the grant year. Payments **for succeeding years will not be made until the report on progress is approved.** The Foundation, at its sole discretion, may reduce or discontinue its support for the project if progress is judged unsatisfactory, or if support is received from other sources for the same project or a similar project.

Excess Funds

Funds remaining after the completion of the project must be returned to the Foundation.

No-Cost Extensions

A no-cost extension of up to six months may be allowed in the final project year, if requested in writing. Expenditures of remaining funds, as budgeted, are allowed during this time period. The purpose of this no-cost extension is to complete the project and to publish the results. If a no-cost extension has been approved, a third year financial report must still be completed at this time. An additional financial report should be submitted upon the conclusion of the grant.

Final Reports

The final scientific report must be submitted within two months after the end of the grant. See the attached ‘Final Scientific Report Guidelines’ for information about the report’s format and content.

The final financial report must be submitted within two months after the conclusion of the grant.

Principal Investigator Resignations and Transfers

if the principal investigator leaves the grantee institution, the grant will be terminated and all remaining project funds must be returned to the Foundation. The principal investigator may submit a new application to the Foundation to continue the project at a new, eligible institution. The principal investigator is responsible for contacting the original institution to have a final financial statement and a refund check sent to the Foundation.

Although equipment purchased with grant funds is the property of the grantee institution, with the approval of that institution, that equipment may be transferred to the principal investigator's new institution.

Human and Animal Studies

If the proposed project involves human or animal subjects, a copy of the document(s) with the approvals of the appropriate institutional review committee(s) must be sent to the Foundation. Human or animal studies must not be undertaken before a copy of such approval is sent to the Foundation.

Patents

The principal investigator and grantee institution will abide by the patent policy of the Foundation. See the attached ‘Policy on Patents, Trade Secrets and Copyrights’ for further information.

Attachments

- Policy on Patents, Trade Secrets and Copyrights
- Progress Report Guidelines
- Final Scientific Report Guidelines
- Principal Investigator Status Form
- Instructions for Grant Transfer Applications

Policy on Patents, Trade Secrets, and Copyrights

Research sponsored by The Whitaker Foundation is intended to promote the progress of science and the use of knowledge for the welfare of mankind. It is recognized that inventions and discoveries may occur in the course of research supported in whole or in part with funds furnished by the Foundation. It is the desire of the foundation that such inventions and discoveries be administered in such a manner that they are brought into public use at the earliest possible time and in a manner that promotes their development and utilization. This may best be accomplished through the use of patents, trade secrets, copyrights and licensing arrangements in a manner consistent with the public interest.

Except as provided hereafter, the entire right, title and interest to any invention or discovery, which is or may be patentable under the patent laws of the United States of America or any foreign country, and which is conceived or first actually reduced to practice in the course of performance under a grant from The Whitaker Foundation, shall be assigned to and retained by the institution receiving the grant, unless the institution is proscribed from doing so by Federal laws or regulations or the institution, in accordance with its patent policy, decides not to patent or otherwise develop the invention or discovery. If the institution decides not to patent or otherwise develop the invention, the inventor shall be free to patent or otherwise develop the invention subject to any rights that the institution may retain under its patent policy.

The Foundation waives any ownership rights in the patent, or the right to an exclusive or nonexclusive license to practice or assign the invention or discovery. The granting of an exclusive or nonexclusive license by the institution to practice the invention shall be in accordance with the institution's policy on patents.

In order to protect patent rights or trade secrets, publication of information about the discovery or invention may be withheld for a reasonable period of time, provided the purpose is to promote the development and utilization of the discovery or invention in a manner consistent with the public interest. Publication, however, shall not be delayed or withheld more than six months after the completion of the research grant from the Foundation, unless the institution has received written authorization from the Foundation to withhold or delay publication for a longer period of time.

Faculty and staff members of the institutions should refrain from allowing commercial interests to take precedence over scientific and academic interests in the performance of research under this grant. The education of students must not be compromised by commercial considerations. Institutions are expected to have formal safeguards for maintaining the highest academic and ethical standards when faced with real or potential conflicts of interest.

If the principal investigator or any other person being supported under this grant has arrangements with any other organizations (non-profit or for-profit), other than the institution receiving this grant or the government, that would affect patent rights, trade secrets or copyrights for inventions or discoveries arising in whole or in part from the research supported under this grant, information concerning such an arrangement shall be revealed in writing at the time of the grant application or at the time such arrangements are agreed upon. In addition, if the principal investigator has any ownership interest in a business that could benefit from the research, or is an employee of such a business, this fact also must be disclosed in the application or as soon as the ownership or employment relationship arises. The disclosure must include any agreement for dealing with the patent rights, trade secrets, copyrights or licenses, including the allocation of income, royalty or otherwise, derived through the commercialization of the research results.

Any principle investigator of a Foundation grant or any faculty or staff member supported thereunder is responsible for ensuring that there are no clauses in his or her consulting or business agreements that would conflict with the patents, trade secrets and copyrights policy set forth in this document.

Biomedical Engineering Research Grants Progress Report Guidelines

Progress Reports should be limited to four single-spaced pages and contain the following:

- a list of the specific aims of the research;
- a description of what has been accomplished during the current grant year, relating the accomplishments to the specific aims;
- an explanation of any deviations from the original research plan;
- a list of papers and abstracts that resulted from The Whitaker Foundation supported project;
- research and publication plans for the upcoming year;
- a list of all current and pending support. If another grant is similar to your Whitaker grant, provide abstract, specific aims, budget and budget justification.

Attach copies of manuscripts, reprints, and abstracts that resulted from this project, and which were not previously submitted, to each copy of the report. Please note that Whitaker Foundation support should be acknowledged in all papers that resulted from the Foundation's support and should not be acknowledged in papers written prior to receiving funding or in papers not related to the supported research.

DO NOT INCLUDE any financial report information or budget change requests in the Progress Report.

Submit three copies of the Progress Report six weeks prior to the end of the current grant year.

External scientific reviewers and members of the Foundation staff will review Progress Reports.

Biomedical Engineering Research Grants

Final Scientific Report Guidelines

The Final Scientific Report should consist of the following:

- A one-page abstract (layman's terms) that includes the title of the project, the principal investigator's name, and a description of
 - Why the research project was undertaken
 - What research was performed and what was found
 - Why the project was important
- A complete list of papers resulting from the project (submit a copy of any manuscripts, reprints, and abstracts which were not previously submitted) and a list of papers/posters presented at scientific meetings on the supported work.
- A list of grants received by the PI, classified as either continuation of the supported project or new projects.
- A completed 'Principal Investigator Status Form' (attached).

Submit one copy of the Final Scientific Report within two months after the end of the grant.

The Foundation also would like to receive a copy of any papers resulting from the project and published after the submission of the Final Scientific Report and any change-of-address notifications for the principal investigator.

Biomedical Engineering Research Grants Principal Investigator Status Form for Final Report

PI's Name:

PI's Institution:

PI's Department:

PI's Current Title:

Tenured

Tenure Track

Non-Tenure Track

Promotions received during The Whitaker Foundation support:

Research Associate to Research Assistant Professor

Instructor to Assistant Professor

Assistant Professor to Associate Professor

Associate Professor to Full Professor

Other (list) _____

Have you changed institutions since receiving The Whitaker Foundation support?

Yes

No

Awards received during The Whitaker Foundation support:

PI's Mailing Address:

Telephone:

Fax:

E-mail:

Biomedical Engineering Research Grants Instructions for Grant Transfer Applications

Applications to transfer a grant to a new, eligible institution should include the following:

- 1) A completed Full Application Cover Page, submitted from the new institution.
- 2) Description of the reason for the transfer, the expected effect of the transfer on the applicant's career, and the expected effect of the transfer on the conduct of the research. Describe any changes in the research plan, collaborators, and facilities.
- 3) New budget sheets. The total amount of the funding that can be requested is the amount remaining in the award. The principal investigator is responsible for contacting the original institution to have a final financial statement and a refund check sent to the Foundation.
- 4) A budget justification for equipment and major budget items.
- 5) A Resources and Environment statement for the new institution. The statement should include a description of the following:
 - Laboratory, clinical, animal, and computer facilities;
 - Consultant/contractual facilities and arrangements;
 - Equipment available;
 - Support services (machine and electronics shop, etc..)
- 6) Letters from collaborators and consultants stating their willingness to work on the project.
- 7) An updated Biographical Sketch that includes the investigator's new position (limited to two pages).
- 8) An updated list of Other Support for the principal investigator and other key personnel.
- 9) An Institutional Commitment statement from the department chairman describing the principal investigator's new appointment. If the principal investigator will not have a tenure-track appointment, the letter also must describe the degree of independence the principal investigator will have in conducting research and supervising graduate students.
- 10) An updated Progress Report for the project.

Three copies of the application should be sent to the Foundation.