

SIMONS FOUNDATION

Simons Foundation Policies and Procedures — Revised December 1, 2016

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The Simons Foundation has adopted the following policies. Investigators and their institutions must abide by all applicable laws and regulations, including those governing the conduct of research on humans or animals.

Each grant or gift mechanism has unique characteristics, such as duration, funding levels, eligibility requirements and project requirements. These characteristics are outlined in the Requests for Applications (RFAs), as well as in the individual award letters. The Simons Foundation requires all grantees to submit financial and progress reports as outlined in this document, unless otherwise specified in the grantee’s award letter. If any discrepancies exist between the award letter and these policies, the grantee is to follow the policies outlined in the award letter.

The Simons Foundation reserves the right to modify or amend its policies governing grants. Copies of these policies are available online at <https://www.simonsfoundation.org/funding/policies-and-procedures/>

1. Our mission

The Simons Foundation's mission is to advance the frontiers of research in mathematics and the basic sciences. We sponsor a range of programs that aim to promote a deeper understanding of our world.

2. Glossary of Terms

Award or Grant

The Simons Foundation uses the terms *award* and *grant* interchangeably. The award or grant is the provision of funds by the Simons Foundation, based on an approved application and budget or progress report, to an organizational entity to carry out the approved project.

Grantee

The Simons Foundation uses the terms *institution* and *grantee* interchangeably.

Principal Investigator

The individual(s) judged by the applicant institution to have the appropriate level of authority and responsibility to direct the project or program supported by the grant. All principal investigators (PIs) must hold a Ph.D., M.D. or equivalent degree and have a faculty position or equivalent at a college, university, medical school or other research facility. He or she is responsible and accountable to the applicant institution and the Simons Foundation for the proper conduct of the project or activity, including the submission of all required reports. He or she will act as the main point of contact for the Simons Foundation. There is no minimum percent effort required for PI, but it is expected that the PI will join the collaborative community of Simons Foundation Investigators, and that he or she will partake in some conferences, workshops and symposia that the Simons Foundation organizes.

The applicant institution may designate multiple individuals as PIs who share the authority and responsibility for leading and directing the project, intellectually and logistically. Each PI is responsible and accountable to the applicant institution or, as appropriate, to a collaborating organization for the proper conduct of the project or program, including the submission of all required reports. The presence of more than one identified PI on an application or award diminishes neither the responsibility nor the accountability of any individual PI. Each such designated individual will have the title of PI, as the Simons Foundation does not use the role type co-PI.

In circumstances where the applicant institution designates multiple PIs, the PI under whose name the application is submitted will serve as the contact PI for administrative purposes. The contact PI must be affiliated with the institution submitting the application. The contact PI will be responsible for communication

between the Simons Foundation and the rest of the leadership team.

Due to the limitations of proposalCENTRAL Postdoctoral Fellowship, recipients and institution contacts may be listed as a PI in the grants management system, but only those individuals who meet the requirements above are considered by the Simons Foundation PIs.

Co-Investigator

An individual involved with the PI in the scientific development or execution of a project. The co-investigator must hold a Ph.D., M.D. or equivalent, and be employed by or be affiliated with the applicant/grantee institution or another organization participating in the project under a consortium agreement. A co-investigator is considered key personnel, but the Simons Foundation does not require a minimum effort from the co-investigator. The designation of a co-investigator, if applicable, does not affect the PI's roles and responsibilities, nor is it a role implying multiple PIs.

Consultant

An individual providing professional advice or services on the basis of a written agreement. These individuals are not normally employees of the organization receiving the services. Consultants also include firms providing professional advice or services.

Postdoctoral research associate or equivalent employee position

An individual who received a doctoral degree (or its equivalent) and who is engaged in a temporary and defined period of mentored advanced training to enhance the professional skills and research independence needed to pursue his or her chosen career path. The postdoctoral research associate performs specific services in exchange for compensation, and he or she is treated as an employee of the grantee institution, with benefits.

Simons Foundation funds may only be used for personnel who are employees of the grantee institution and who are eligible for benefits. Funds may not be used for stipend supplementation unless specifically authorized under the terms of the program from which funds are derived.

Postdoctoral fellow

An individual who has received a doctoral degree (or its equivalent) and who conducts independent research at a host institution under the guidance of a mentoring PI(s). Before submitting the fellowship application, the applicant must identify a sponsoring institution and an individual who will serve as a sponsor (mentor or supervisor) and who will supervise the training and research experience. The applicant's sponsor should be an active investigator in the area of the proposed research.

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The postdoctoral fellow is not treated as an employee of the grantee/sponsoring institution or of the Simons Foundation. He or she receives a stipend and funds towards a health allowance from the Simons Foundation. No indirect costs may be taken on postdoctoral fellowships.

Signing Official

A signing official (SO) has institutional authority to legally bind the institution in grants administration matters. The individual fulfilling this role may have any number of titles in the applicant/grantee institution. The label *signing official* is used in conjunction with proposalCENTRAL as a role and not necessarily the title of the individual. The SO is responsible for the proper administration of the grant, including but not limited to overseeing the submission of the grant Activation Agreements, Reallocation Requests, Progress Reports, Carry Forward Requests, No Cost Extension Requests and Electronic Fund Transfer Payment Information forms. Additionally, the SO is required to certify that all information submitted is accurate, that the terms of the award are acceptable and that the applicant/grantee institution will comply with all applicable laws and Simons Foundation policies.

For most institutions, the SO is located in its Office of Sponsored Research or equivalent.

Financial Officer

The financial officer (FO) is designated by the grantee institution and is responsible for the proper accounting of grant funds. The individual fulfilling this role may have any number of titles in the applicant/grantee institution. The label *financial officer* is used in conjunction with proposalCENTRAL as a role and not necessarily the title of the individual. In this role, the individual is required to complete the required annual Financial Statements, any budgets and the Electronic Fund Transfer Payment Information form as needed. Additionally, the FO is required to certify that all information submitted in the Financial Statement, budget or the Electronic Fund Transfer Payment Information form is accurate, that the terms of the award are acceptable and that the applicant/grantee institution will comply with all applicable laws and Simons Foundation policies.

For most institutions, the FO is located in its Office of Sponsored Research or equivalent.

Key Personnel

Key personnel includes the PI and other individuals who contribute to the scientific development or execution of a project in a substantive, measurable way, whether or not they request salaries or compensation. This may include postdoctoral research associate or equivalent employee positions.

3. Online grant management

PIs, postdoctoral fellows, SOs, FOs, institution contacts as well as any additional staff members as needed will be granted access to, and must use, a web-based tool, proposalCENTRAL (pC), for submitting progress reports, financial statements, publications and other documents to the Simons Foundation during the award period. The applicant/grantee institution must submit all required documentation to the Simons Foundation through pC; hard copies will not be accepted.

To access pC, go to <http://proposalcentral.altum.com/>.

4. Contacts and User Access on pC

The Contacts & User Access section of an award in pC indicates the institutional officials who have access to an award and their associated account information. When the award is made, the contacts listed in this section reflect the people added at the application stage. The foundation strongly prefers that the SOs and FOs for both pre- and post-award management be included in the application.

The foundation only allows users to have Edit access. Once an award activates, only the foundation's grants staff can assign roles and add/remove user to the Contacts & User Access section of an award. pC staff cannot assign roles or add/remove users to an award. Only the SO and FO listed in the Contacts & User Access section will have the authority to sign reports.

If a user would like to update the contacts associated with an award, the foundation requires that this request be submitted via email to the appropriate grants staff. Please note that access to awards is not controlled within the institutional profile on pC. The email must include the following information:

- Indication if the contact should be added or removed
- Name of the contact
- Role on the award (e.g., SO, FO, administrator)
- Email address associated with the contact's pC account. If a contact does not have a pC account, he or she must create one before the request is made.

Note: Simons Foundation grant staff cannot make changes to pC user profiles. If a user needs to update any contact information, e.g., title, address, phone number, email, the user must update this within his or her own pC profile. Additionally, it is the responsibility of the institution and users to maintain up-to-date pC accounts, which includes current email addresses.

If an institution requires Edit access to awards for multiple grantee contacts who will act as an authorized SO or FO under a single account log in (e.g., osp@university.org), the foundation must receive a letter signed by the Director of

Sponsored Projects or equivalent department at the institution that states the names of all individuals that have access to the account on pC and confirmation whether they have signing authority as a SO and/or FO.

5. Electronic signatures

The grantee institution agrees to consent to transact business using electronic communications, to receive notices and disclosures electronically and to utilize electronic signatures (e-signatures) in lieu of using paper documents. The grantee institution is not required to sign documents electronically. If the grantee institution prefers not to do so, it may upload PDF copies of the deliverables with the SO's or FO's signature, as applicable, by following the procedure outlined below.

- First, the phrase "See PDF Deliverable Uploaded" should be typed in the electronic signature section of the web form or electronic financial statement.
- Second, submit the deliverable by clicking SAVE AND SUBMIT.
- Third, print out the entire deliverable, and then have the FO or SO, whichever is appropriate, physically sign the deliverable.
- Fourth, create a PDF of the physically signed deliverable.
- Fifth, upload the deliverable to the Deliverables section on pC by selecting ADD DELIVERABLE on the Award Deliverables page, then select "Signed deliverable for institutions that do not submit electronic signatures" as the Deliverable Type, enter the due date of the deliverable, and click SAVE.
- Then select UPLOAD on the Award Deliverables page and upload the signed PDF.

If a grantee institution is in a country where e-signatures are not legally binding the Simons Foundation requires a PDF upload of the physically signed documents following the procedures outlined below.

- First, the phrase "Electronic Signature Not Legally Binding" should be typed in the electronic signature section of the web form or electronic financial statement.
- Second, submit the deliverable by clicking SAVE AND SUBMIT.
- Third, print out the entire deliverable, and then have the FO or SO, whichever is appropriate, physically sign the deliverable.
- Fourth, create a PDF of the physically signed deliverable.
- Fifth, upload the deliverable to the Deliverables section on pC by selecting ADD DELIVERABLE on the Award Deliverables page, then select "Signed deliverable for institutions that do not submit electronic signatures" as the Deliverable Type, enter the due date of the deliverable, and click SAVE.
- Then select UPLOAD on the Award Deliverables page and upload the signed PDF.

6. International awards

This section applies solely to the grantee; grantees are solely responsible for eligibility for any subcontracts. The Simons Foundation requires a determination letter from the Internal Revenue Service (IRS) stating exemption under 501(c)(3) and furthermore, either a 509(a)(1), (2) or (3) classification. If an international institution does not have the aforementioned documentation, the Simons Foundation will require the institution to complete an equivalency determination. The purpose of the equivalency determination is to conclude whether an organization is the equivalent of a U.S. public charity.

The Simons Foundation contracts with NGOsource, <http://www.ngosource.org/>, an independent U.S.-based service, to assist in the equivalency determination process. Once an institution is determined to be the equivalent of a U.S. public charity, the institution will be approved for funding for all awards made to the institution for a period of two (2) years from the date of the fiscal year documents that the institution provided to NGOsource. Three (3) months prior to the end of this period, an equivalency renewal process will be initiated by NGOsource to determine if the institution has remained the equivalent of a U.S. public charity.

If an institution is already approved by NGOsource as an equivalent of a U.S. public charity at the time of award activation, the institution will not be required to complete the equivalency determination paperwork; however, the institution may be required to submit equivalency determination paperwork mid-award if the approved period expires.

An institution's failure to comply with the equivalency determination process will result in a termination of all awards at the institution. Furthermore, a mid-award determination that an institution is not the equivalent of a U.S. public charity may also result in the termination of all awards at the institution if the institution is not able to fulfill the requirements of expenditure responsibility outlined below.

7. Use of funds

Under U.S. law, the Simons Foundation grant funds and income earned on those funds may be spent only for charitable, religious, scientific, literary or educational purposes. Grants are made only for the purposes stated in the award letter, and it is agreed that these grant funds will be used only for such purposes substantially in accordance with the budget submitted with the grant proposal. It is also understood that no substantial changes will be made from the approved budget or grant proposal without the Simons Foundation's prior approval in writing.

Grantees agree to cooperate with the Simons Foundation to assure that the Simons Foundation is able to satisfy all of the requirements of an expenditure responsibility grant in accordance with Section 4945(h) of the U.S. Internal

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Revenue Code (IRC) and the regulations thereunder and agree to the terms outlined below:

- All Simons Foundation grant funds received by the grantee institution must be maintained in a separate account dedicated to the charitable purposes described in the award letter. The Simons Foundation defines a separate account as a 1) a physically separate bank account restricted to the described charitable purposes or 2) a separate bookkeeping account (limited to the described charitable purposes) maintained as part of the Institution's financial records.
- Grantees are required to maintain records of receipts and expenditures and make its books and records available to the Simons Foundation at reasonable times. Financial records with respect to a grant, along with any copies of annual reports submitted to the Simons Foundation, are required to be maintained by the awardees and their institution for at least four (4) years following the year in which all grant funds are fully expended.
- Grantees will repay any portion of the amount granted, which is not used for the purposes of the grant.
- Grantees agree not to use grant funds for any of the following restricted activities:
 - To carry on propaganda, lobbying, or otherwise to attempt to influence any legislation (within the meaning of Section 4945(d)(1) of the U.S. IRC).
 - In support of a candidate or party seeking elected office or to influence the outcome of any specific public election or to carry on, directly or indirectly, any voter registration drive (within the meaning of section 4945(d)(2) of the U.S. IRC).
 - To make grants to individuals for travel, study or other similar purposes by such individuals (such as scholarships, fellowships or grants for research), unless such grants satisfy the requirements of section 4945(g) of the IRC.
 - To make any grant to any other organization (other than to public charities or exempt operating foundations) that does not comply with the requirements of section 4945(d)(4) of the U.S. IRC.
 - To undertake any activity for any purpose other than the charitable purposes specified in section 170(c)(2)(B) of the U.S. IRC.

The Simons Foundation cannot make awards to individuals, groups, institutions or organizations originating in countries or nations under economic and trade sanctions by the U.S. Office of Foreign Assets Control (OFAC) or any other persons known to support terrorism or to have violated OFAC sanctions. In accepting an award from the Simons Foundation, the institution must assume responsibility to screen all individuals, entities or groups supported or associated with the grant against the OFAC sanctions lists

<https://www.treasury.gov/resource-center/sanctions/Pages/default.aspx>.

8. Organizational assurances

Investigators and their institutions must abide by all applicable laws and regulations, including those governing the conduct of research on humans or animals. The Simons Foundation follows the NIH guidelines for the humane care and use of animals, which can be viewed at <http://grants.nih.gov/grants/olaw/olaw.htm>, in research and for the use of humans, which can be viewed at <http://grants.nih.gov/grants/policy/hs/>, in research.

All grants with human participants and/or animal research must have up-to-date ethical approval documentation as of the start date of the grant and at all times throughout the life of the grant or fellowship. The grantee is responsible for obtaining all human and/or animal ethical approvals.

Grants may not activate without current human participant and/or animal research ethical approval documentation, unless given prior approval by Simons Foundation staff.

9. Publications and acknowledgment

Publication expenses are an allowable budget cost. Publications resulting from projects supported by the Simons Foundation must carry the following acknowledgment: “This work was supported by a grant from the Simons Foundation/SFARI (Grant Number, Awardee Initials).” The Simons Foundation may distribute information regarding the grant, including, without limitation, the grant title, abstract, publications, PI biographical information and photo, for publicity purposes on our website, in our annual report, in press releases or other venues.

Investigators who use Simons Simplex Collection (SSC) or Simons Variation in Individuals Project (Simons VIP) data or biospecimens should also acknowledge these collections in publications: please see our Acknowledgement Policy at <https://sfari.org/funding/acknowledgment-policy>.

The Simons Foundation’s support, unless stated differently in the award letter, should also be acknowledged by the grantee and by the institution in all public communication of work resulting from this grant, including scientific abstracts, posters at scientific meetings, press releases or other media communications, and Internet-based communications.

There is no formal approval process for publications by Simons Foundation

grantees; however, it is helpful if the PIs notify the Simons Foundation when manuscripts are accepted for future publication. All publications resulting from projects supported by the Simons Foundation must be submitted on pC within the Annual and Final Progress Report web forms. Please note that the PI's professional profile populates the Publication section.

10. Preprints and Open Access

The Simons Foundation encourages PIs to post preprints on recognized servers, such as arXiv <https://arxiv.org/> or bioRxiv <http://biorxiv.org/>, in parallel with (or even before) submission to a peer-reviewed journal. The Simons Foundation also encourages PIs to publish under Open Access licenses. All preprints and Open Access publications resulting from projects supported by the Simons Foundation must be submitted through proposalCENTRAL with the Annual and Final Progress Report web forms. Please note that the PI's Professional Profile populates the Publication section where preprints are added.

11. Intellectual property

The Simons Foundation has no wish to participate in the commercialization of any intellectual property that may result from a grant. Notwithstanding this commercialization disclaimer, the Simons Foundation has the right to release a summary of findings of the research within a reasonable period of time, typically within six (6) months of the date of the grant expiration.

12. Renewable reagents and data sharing

It is essential that institutions and PIs share renewable reagents and data developed using Simons Foundation funds with other qualified investigators. PIs will be required to have a renewable reagents and data-sharing plan in place prior to receiving a grant. At the foundation's discretion, the PI may be required to provide the foundation with an electronic copy of all properly de-identified research-generated data prior to the end of the grant. In all reasonable cases, the foundation will assume financial responsibility for costs associated with the data transfer.

Foundation personnel may, at their discretion, release these data to other qualified investigators who agree not to publish on these data until after an embargo period expires. The length of this embargo period will be established on a case-by-case basis in consultation with the PI(s) but will generally not exceed one (1) year after the end of the grant or until publication, whichever

comes first. These data may eventually be integrated with the other foundation data collections.

How, when and if such data are made available to the wider research community will remain under the sole discretion of the foundation. In addition, upon publication of results, the PI(s) shall make every effort to deposit all research-generated data into public databases that are widely accessible, without charge, to the scientific research community. If no such databases are available that properly fit the type and content of the research-generated data, the PI(s) shall make every effort to make these data available through electronic supplementary tables and figures, which are now routinely associated with publications.

Genetically modified model organisms (e.g., mutant mice, rats, drosophila, *C. elegans*, zebrafish) as well as primary or genetically modified cells (e.g., fibroblasts, induced pluripotent stem cells, lymphoblastoid cell lines) are considered renewable reagents, and PI(s) and their institution(s) are required to share renewable reagents developed with Simons Foundation funding or used in a Simons Foundation–funded project by deposition at a third-party repository (e.g., the Jackson Labs, the Mutant Mouse Research and Resource Center, the Drosophila Genomics Resource Center, the Zebrafish International Resource Center, the Rutgers University Cell and DNA Repository) or at a repository indicated by the Simons Foundation. In instances where a legally binding restriction prevents deposition of a reagent in a third-party repository, the Simons Foundation expects the PI(s) and his or her institution(s) to work with the licensed grantor, the repository and Simons Foundation staff members to identify an acceptable solution. The Simons Foundation prefers that this be done before use of the reagent. Failure to reach a mutually satisfactory solution may affect future funding decisions.

To close the grant, the PI(s) must deposit the renewable reagents into the repository by the end of the grant and/or within a month of the initial publication, whichever occurs first. An embargo period for access to a model organism or a cell lines, negotiated on a case-by-case basis in consultation with the PI(s), will be maintained until the initial results are published by the PI(s), at which time it will expire. The PI(s) is responsible for transferring the animals/cells to the appropriate center. Once the transfer has occurred, the Simons Foundation will pay costs assessed by the third-party repository for maintenance of the reagent at the depository. In specific cases at the foundation's discretion, the foundation may contract with the repository to pay the additional costs necessary to maintain the model organism as a viable colony versus preservation in a frozen repository or to backcross the model into a different strain in the case of rodent models.

13. Salary and stipend support

The Simons Foundation salary support guidelines are outlined below.

Faculty

There is no salary cap for PIs or other faculty on a Simons Foundation grant; however, the compensation is prorated according to the individual's percent effort on the grant.

There is no minimum percent effort required for PIs or other personnel on any Simons Foundation award type, but it is expected that PIs will join the collaborative community of Simons Foundation Investigators and partake in some conferences, workshops and symposia organized by the Simons Foundation.

Postdoctoral research associate/scholar/scientist/fellow or equivalent employee position

The postdoctoral research associate or equivalent employee must be an employee, with benefits, of the grantee institution. There is no salary cap for a postdoctoral research associate or equivalent employee position.

Simons Foundation funds may only be used for personnel who are employees of the grantee institution and who are eligible for benefits. Funds may not be used for fellowship stipend supplementation unless specifically authorized by Simons Foundation staff.

Graduate research assistant or equivalent

There is no cap on the compensation package for a graduate research assistant (GRA) on a Simons Foundation grant; however, the compensation package is prorated according to the GRA's percent effort on the grant. It is expected that graduate student compensation will be within the usual norms of the relevant department or program. The compensation package may include salary, stipend or wages; healthcare allowance or fringe benefits; and tuition remission. Indirect costs may be taken on GRA salaries, stipends or wages and healthcare allowances, but not on tuition.

Postdoctoral fellow

Fellows' stipend amounts are outlined in their award letters. In addition to the stipend, fellowships will include a research allowance and an allowance for health insurance or equivalent in the country where the fellow's institution is located for the fellow and his or her family. Approved research allowance and allowance for health insurance amounts are outlined in the fellow's award letter. Fellowships are administered by the host institution. Payment cannot be made directly to fellows. No indirect costs may be taken.

14. Equipment

The Simons Foundation will own equipment purchased with Simons Foundation grant funds with a unit cost of \$50,000 or more, unless stated differently in the award letter. At the end of the grant funding period or in case of grant termination for any reason, the Simons Foundation reserves the right to retain ownership or cede ownership to the PI's institution. Equipment with a unit cost of \$50,000 or less shall be the property of the PI's institution.

Indirect costs are not allowable on equipment; however, indirect costs on small equipment with a unit cost of less than \$10,000 is permissible.

15. Research supplies

The Simons Foundation no longer requires a detailed justification of supplies if the total amount of supplies during a one-year budget period is less than or equal to \$30,000 (excluding small equipment), unless stated otherwise in the award letter. If the total of supplies for a one-year budget period is more than \$30,000 (excluding small equipment), a detailed break down and justification of all supplies must be provided in the Financial Statement, unless stated otherwise in the award letter.

The Simons Foundation reserves the right to purchase and provide to grantees some research supplies (e.g., human DNA microarray kits). We expect Simons Foundation Investigators and grantees to share renewable reagents and data developed with Simons Foundation funds with other qualified investigators. Access to the Simons Simplex Collection (SSC), a resource of rigorously characterized phenotypic data, genetic data and biomaterials, will be available to all approved scientists through SFARI Base at <https://sfari.org/resources/sfari-base>. We encourage applicants and grantees to use this resource. Policies regarding acquisition of SSC biospecimens are available online at SFARI Base at <https://sfari.org/resources/sfari-base>. For more information on the SSC, go to <https://sfari.org/resources/simons-simplex-collection>.

16. Travel

Travel expenses to attend conferences and scientific meetings directly relevant to the Simons Foundation grant, unless specifically approved or stated otherwise in the award letter, are limited to \$4,000 per year per individual per project.

All travel and accommodation expenses exclusively related to Simons Foundation–organized conferences, workshops and symposia will be reimbursed by the Simons Foundation outside of the award funds.

Travel necessary to complete the scientific aims of the grant is approved on a case-by-case basis in the application budget.

17. Indirect costs

Indirect costs are limited to 20 percent of direct costs, with the following exceptions: equipment, tuition and any subcontracts with budgets including indirect expenses. Indirect costs paid to a subcontractor may not exceed 20 percent of the direct costs paid to the subcontractor.

The indirect cost rate is non-negotiable. No indirect costs may be taken on Simons Foundation Postdoctoral Fellowships.

18. Payments

All payments are made in U.S. dollars. Payments to institutions will be disbursed either quarterly by the end of the last month of each quarter or biannually by the end of the last month of the first and third quarters, unless stated otherwise in the award letter. The Simons Foundation makes payments via electronic fund transfer (EFT) unless otherwise specified. All domestic payments are made via Automated Clearing House (ACH) transfer to the institution's account at its financial institution. All international payments will be made by wire transfer (WT) unless the institution requests to be paid using a U.S. bank. All payments are made payable only to an institution, university or equivalent organizational entity. Checks will only be sent directly to the financial officer. Under no circumstances will the Simons Foundation make payments payable to an individual. The awardee institution will be responsible for providing the Simons Foundation with accurate and complete EFT information. The institution will receive a hard copy check in the event a WT is not available.

Acknowledgment of the payment is not required.

19. Withholding of payments

Failure to provide timely and complete Financial Statements, Progress Reports or other required deliverables may result in suspension of the grant, withholding of payments, early termination of the grant and/or reimbursement to the Simons Foundation of any unexpended funds. Payments will automatically be withheld if a grantee does not provide Financial Statements or Progress Reports by the due dates.

Payments may be suspended or terminated if the investigator's Annual Progress Report or Annual Financial Statement indicates limited progress toward goals. Payments may be resumed upon written approval by Simons Foundation staff. This approval will be based on stated plans and discussion with the PI and must include a new timeline and ending date for reporting research progress.

The Simons Foundation reserves the right to suspend or terminate a grant if the change in key personnel is deemed unacceptable. Additionally, changing the research plan without prior written approval will result in the termination of the grant and reimbursement to the Simons Foundation of all funds.

20. Participation

Because interaction among scientists working at different levels can facilitate the evolution of questions, theories and methodologies, the Simons Foundation will foster communication among research groups by hosting small workshops, teleconference lab meetings and using online tools for data sharing and discussion. Simons Foundation Investigators are expected to share data, results, reagents and other research products developed with Simons Foundation funds. We welcome suggestions for ways to improve communication within the scientific community at large.

We expect that Simons Foundation Investigators will participate in some of the conferences, workshops and symposia that the Simons Foundation organizes. All travel and accommodation expenses exclusively related to these meetings will be reimbursed outside of the award funds.

21. Grant activation

The following materials must be submitted on or before the start date of the award via pC, where applicable. Payments will be withheld until all materials are received.

Grants will not be activated without current human participant and/or animal research ethical approval documentation, if applicable, unless given prior approval by Simons Foundation staff.

- Signed Activation Agreement web form, which can be accessed and completed in the Deliverables section of the award on pC at <https://proposalcentral.altum.com/>.

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- The Activation Agreement web form is due on or before the start date stated on the award letter and must be signed by the designated SO and include:
 - a color photograph of the PI(s) suitable for use for publicity purposes
- Signed Electronic Fund Transfer Payment Information web form, which can be accessed and completed in the Deliverables section of the award on pC at <https://proposalcentral.altum.com/>.
 - The Electronic Fund Transfer Payment Information web form is due on or before the start date stated on the award letter and must be signed by the designated SO or FO and include:
 - a signed letter from the bank certifying payment details on bank letterhead

If the grantee does not submit the signed and completed Activation Agreement web form within thirty (30) days of the start date, the award will be terminated without activation. No funds will be paid toward the award.

22. Electronic Fund Transfer Payment Information — Annual

EFT Payment Information forms are due annually on or before the renewal date of the award. EFT payment information must be submitted using a web form, which can be accessed and completed online in the Deliverables section of the award in pC. Each web form must be signed and submitted by the appropriate SO or FO.

23. Progress Reports — Annual and Final

Progress Reports are due sixty (60) days following the end of each funding year or sixty (60) days following the end date of the grant, unless requesting a Carry Forward or No-Cost Extension or stated differently in the award letter. If you are requesting a Carry Forward or No-Cost Extension, a Carry Forward Request or No-Cost Extension Request must be submitted thirty (30) days prior to the end of the funding year, unless stated differently in the award letter.

Progress Reports, Carry Forward Requests and No-Cost Extension Request must be submitted using a web form, which can be accessed and completed online in the Deliverables section of the award in pC. Each web form must be signed and submitted by the appropriate SO.

If any report shows progress to be substantially less than anticipated, the Simons Foundation reserves the right to reconsider or redirect the remaining portion of the grant.

24. Progress Reports with subcontracts

If relevant to the progress of the award, the progress of the subcontract must be included on the grant's overall Progress Report Form. A separate Progress Report Form for the subcontract should not be submitted, unless stated otherwise in the award letter.

25. Progress Reports with multiple principal investigators

The contact PI/collaboration director must submit one overall Annual or Final Scientific Progress Report for the entire project, even if the project has PIs at different institutions, unless stated otherwise in the award letter.

26. Final Invention Statement

A Final Invention Statement is part of the Final Progress Report and must be submitted within sixty (60) days of the award end date. The Final Progress Report must be submitted using a web form, which can be accessed and completed online in the Deliverables section of the award on pC. The Final Progress Report must include the Final Invention Statement.

In the Final Invention Statement, list all inventions that were conceived or first actually reduced to practice during the course of work under the project or state "none" when applicable. The grantee must answer this question on the Final Progress Report web form, whether or not the funded project results in any subject inventions, and whether or not inventions were previously reported.

27. Financial Statements — Annual and Final

Financial Statements are due sixty (60) days following the end of each funding year, sixty (60) days following the end date of the grant or within sixty (60) days of the termination of an award, unless stated otherwise in the award letter.

Financial Statements are due sixty (60) days following the end of the funding year even if the grantee submitted a Carry Forward or No-Cost Extension Request.

Financial Statements can be accessed and completed online in the Budget section of the award on pC.

28. Financial Statements with subcontracts

Please upload a PDF of the Subcontract Financial Statement to the Deliverables section of the award on pC. Grantees must use the Subcontract Financial Statement template available for download in the Deliverables section of the award on pC or on our website at <https://www.simonsfoundation.org/funding/policies-and-procedures/simons-foundation-policies-and-forms/>. Financial Statements must be submitted for each subcontract. Insert additional Subcontract Financial Statement tabs into the Excel workbook as necessary.

Record the total of each subcontract separately in your overall Electronic Financial Statement online. Subcontract direct costs must be included in the Consortium & Contractual Direct section, and subcontract indirect costs should be included in the Indirect Cost section of the overall Electronic Financial Statement online. For each subcontract, please add a separate line for direct costs and a separate line for indirect costs.

29. Financial Statements with multiple principal investigators

A separate Financial Statement must be completed online in the Budget section of the award on pC for each institution that receives funds directly from the Simons Foundation.

30. Unexpended balance

Unexpended funds must be returned to the Simons Foundation within sixty (60) days following the end of each funding year or within sixty (60) days of the end date of the award as noted in the award letter. Alternatively, a Carry Forward or No Cost Extension may be requested. If the funds are \$50,000 or less between funding years, including funds carried forward from the previous funding year, a formal Carry Forward request is not required; funds will be automatically carried over. A formal No Cost Extension request is required in the final funding year regardless of the amount of unexpended funds unless the award letter prohibits a No Cost Extension.

Carry Forward Requests and No Cost Extension Requests must be submitted using a web form, which can be accessed and completed online in the Deliverables section of the award on pC.

31. Out-of-scope expenditures

Unless noted in the award letter or prior approval, the Simons Foundation will not be responsible for any expenditure made prior to the effective start

date of the grant. The Simons Foundation is also not responsible for unallowable expenditures as noted in the Request for Application (RFA), expenditures that are inconsistent with the approved grant proposal or research plan, or expenditures that exceed the total funded amount of the grant unless specifically noted in the award letter or with prior approval granted by the Simons Foundation.

32. Reallocation of funds

Grantees are given discretion to move up to \$50,000 of the annual awarded funds across approved budget categories, unless stated otherwise in the award letter. Reallocations exceeding \$50,000 of the annual awarded funds, unless stated differently in the award letter, require formal request and approval. Please complete the Request to Reallocate Funds web form in the Deliverables section of the award on pC.

Funds may not be moved across budget categories if the result exceeds any maximum allowable cost set for a budget line item, such as salaries/wages or indirect costs.

33. Carry Forward

A Carry Forward may be requested for an unexpended balance of \$50,000 or more from one funding year to the next, including funds carried forward from the previous funding year, unless stated otherwise in the award letter. A Carry Forward Request is due thirty (30) days prior to the end date of the funding year.

If the funds are \$50,000 or less than the total annual awarded funds, including funds carried forward from the previous funding year, a formal request is not required; funds will be automatically carried forward to the next funding year, unless stated otherwise in the award letter. Any unexpended balance over \$50,000 of the annual awarded funds, including funds carried forward from the previous funding year, will require formal approval, unless stated differently in the award letter. To request approval, complete the Carry Forward Request web form in the Deliverables section of proposalCENTRAL.

34. Carry Forwards with multiple principal investigators at different institutions

The contact PI must submit one overall Carry Forward Request for the entire project, even if the PIs are at different institutions, unless specified differently in the award letter.

35. No Cost Extension

A No Cost Extension may be requested to extend the end date of a grant without providing additional funding, unless stated otherwise in the award letter. A formal No Cost Extension request is required in the final funding year regardless of the amount of unexpended funds unless the award letter prohibits a No Cost Extension. A No Cost Extension request is due thirty (30) days prior to the end date of the funding year. To request approval, complete the No Cost Extension Request web form in the Deliverables section of the award in pC.

36. No Cost Extensions with multiple principal investigators at different institutions

The contact PI must submit one overall No Cost Extension Request for the entire project, even if the PIs are at different institutions, unless specified otherwise in the award letter.

37. Auditing

The Simons Foundation has the right to request and receive from the grantee institution and/or PI(s), or review during a site visit, copies of any and all documents including research records and other information related to the grant at any time during or after the term of the grant for up to four (4) years following the year in which all grant funds are fully expended, unless specified otherwise in the grant agreement.

As a condition of accepting the award, the grantee institution agrees to maintain books and records documenting the expenditure of the Simons Foundation grant funds in accordance with customary accounting procedures. The Simons Foundation reserves the right to review all financial books and records of the grantee institution and PI related to the grant and to perform an audit or other accounting procedures of all expenses related directly or indirectly to the grant.

Research records are materials that document the research effort for laboratory research, animal research and clinical trial research. These may be electronic or hard copy, such as various forms of logs, notebooks, correspondence, libraries, videos, computer databases or records, audio or digital records, or even the actual products of experiments, such as gels. In addition to maintaining accurate and complete research records for data analysis, all records relating to the conduct of the project are important, including those that document the management of the research funds and the intellectual property.

Although not an inclusive list, research records typically include:

- Laboratory research: lab notes, notebooks, computer databases, microscopic slides, gels, images, photos, videos, laboratory equipment printouts and records of statistical and other data analysis.
- Animal research: protocol binders that include Institutional Animal Care and Use Committee (IACUC)–approved protocols with all approved modifications, animal health records, surgical or treatment records, breeding records, drug records and research data files.
- Clinical trials: regulatory binders that include Committee on Human Research (CHR) approvals, protocols, informed consent documents, monitoring reports, adverse event reports and other documents pertaining to sponsors, drugs and devices. Other clinical records can include records for research data, data analysis, audio and videotapes of subjects, images of subjects and any other type of record that can identify persons from whom those data were collected.
- Funding: records and correspondence relating to the grant financial records, purchasing records, scope of work, budgets and service records.
- All correspondence with granting agencies, institutions and collaborators.

Site visits and evaluations may occur for any Simons Foundation grant. Grantees will be notified in advance of an upcoming on-site evaluation. Payments for subsequent funding periods may be tied to the evaluation results.

38. Other reports or engagements

The Simons Foundation, with reasonable notice to the grantee and accommodating the grantee’s scheduling conflicts, may require additional reporting or require the grantee to participate in site visits, telephone conferences, presentations or other speaking engagements.

39. Change in approved proposal, research plan or aims

Any changes to the original grant proposal, research design and/or specific aims require a formal written request and prior written approval before implementation. All requests must be made via a PDF uploaded to the Deliverables section of the award on pC. Minor adjustments in approach do not require written approval; however, they should be communicated to Simons Foundation staff and further documented in the Progress Report. Changes without prior written approval may result in suspension of payments, early termination of the grant and/or reimbursement to the Simons Foundation of any expended or unexpended funds.

40. Change of institution

With approval Simons Foundation PIs may transfer their grant to a new institution, provided that both the old and new institutions agree to the change of institution. PIs may transfer their grant to domestic and foreign nonprofit organizations and public and private institutions, such as colleges or universities, unless specified otherwise in the Request for Application (RFA) or award letter. The award cannot be transferred to for-profit organizations. The following documentation is required for a change of grantee institution.

Required from the original institution:

- A letter signed by the institution's SO stating the reason for departure, plans for continuation of the project, confirmation that the transfer will not alter the project's plans and an effective date of transfer. The letter must be submitted as a PDF to the Deliverables section of the award on pC.
- A Financial Statement completed online in the Budget section of the award on pC.
- A check for any unexpended funds sent to the Simons Foundation (within 30 days of transfer date).

Required from the new institution:

- A letter signed by the institution's SO confirming the PI's appointment at the new institution. The letter must indicate the new institution's support for the project, the PI start date, and the updated contact information for the PI, SO and FO. The letter must be submitted as a PDF to the Deliverables section of the award on pC.
- A renewable reagents and data-sharing agreement. The agreement must be submitted as a PDF to the Deliverables section of the award on pC.
- A budget for the remainder of the funds. The budget must be submitted as a PDF to the Deliverables section of the award on pC.

Change of institution approval

Once the Simons Foundation has received, reviewed and approved the change of institution documentation from both institutions, the Simons Foundation will send a close-out letter to the original institution and an award letter to the new institution. The new institution must complete an Activation Agreement that must be signed and submitted by the new institution's SO. Upon receipt and approval of the signed Activation Agreement, unexpended funds received from the original institution will be made payable to the new institution.

41. Change of Principal Investigator

Under rare circumstances, a change in PI will be approved. All changes in PIs require a formal written request and approval, signed by the institution's SO. The letter must state the reason for personnel change, verification of eligibility of new personnel, verification of qualifications, verification of availability of new personnel and a description of how the change will affect the scope of work, implementation and timeline of the research project. A curriculum vitae and biosketch must be provided by the new PI. All documents must be submitted as a PDF to the Deliverables section of the award on pC.

42. Change in key personnel (other than PI)

Changes in key personnel who dedicate 25 percent or more of their time to the grant require formal written request and approval, signed by the institution's SO. The letter must state the reason for personnel change, verification of eligibility of new personnel, verification of qualifications, verification of availability of new personnel and a description of how the change will affect the scope of work, implementation and timeline of the research project. A curriculum vitae and biosketch must be provided for all new personnel. All documents must be submitted as a PDF to the Deliverables section of the award on pC.

Changes in key personnel who dedicate less than 25 percent of their time to a grant do not require prior request or approval, but notification of the change should be communicated immediately to the Simons Foundation and be included in the next Progress Report.

43. Change of percent effort of key personnel

Any change in percent effort of key personnel by 25 percent or more of their originally allocated percent effort requires prior written request and approval, signed by the institution's SO. The letter must state the reason for the change in the percent effort and a description of how the change will affect the scope of work, implementation and timeline of the research project. All documents must be submitted as a PDF to the Deliverables section at of the award on pC.

Please see our Reallocation of Funds Policy for further requirements on personnel changes that may impact the approved budget.

44. Termination

Either party may terminate the grant upon thirty (30) days advance written notice to the other. In the event of such termination, the grantee may not incur new obligations after the effective date of termination or suspension and must cancel as many outstanding obligations as possible. The Simons Foundation will allow full credit to the grantee for the Simons Foundation's share of otherwise approved and allowable costs if the obligations were properly incurred by the grantee before suspension or termination — and not in anticipation of it — and, in the case of termination, are not cancelable.

Typically, the Simons Foundation will allow the grantee to take corrective measures should the possibility of termination arise from financial, ethical, administrative or programmatic insufficiencies. In such cases, the award will be suspended until corrective actions are taken as outlined by the Simons Foundation.

Additionally, the Simons Foundation may initiate programmatic termination if progress on the project is substantially less than anticipated. The Simons Foundation staff will make this determination, based on the required Progress Reports and/or additional programmatic information submitted to the Simons Foundation.

All early terminations require within sixty (60) days after the effective date of termination the submission of a Final Progress Report, a Final Financial Statement and a check for any unexpended funds after withholding any costs that are not cancelable.

45. Close out

To close out a Simons Foundation grant, the grantee must submit the following within sixty (60) days of the end date:

- Final Progress Report web form, via the deliverables section of the award on pC.
- Final Financial Statement completed online in the Budget section of the award on pC.
- Unexpended funds, via check made payable to "The Simons Foundation" and mailed to the attention of the Director of Grants Management.

Upon receipt of all deliverables, the Simons Foundation will email via pC the grantee and institution to notify them that the award is closed out. The Simons

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Foundation will notify the institution if the Simons Foundation will cede or maintain ownership of any equipment over \$50,000.

46. Contact

Please reference the PI's name, the title of the grant and the pC proposal number in all pre-award or the pC Award ID in all post-award correspondence with the Simons Foundation.

For Education & Outreach as well as SFARI

- pre-award questions: grants@simonsfoundation.org
- post-award questions: postaward@simonsfoundation.org

For Life Sciences pre- and post-award questions:

lifegrants@simonsfoundation.org

For MPS pre and post award questions: mps@simonsfoundation.org

If you have any questions regarding the use of proposalCENTRAL, please contact Customer Support:

Phone: (800) 875-2562

Email: pcsupport@altum.com