POLICY & PROCEDURE
POTPOURRI

Cindy Panchisin, Closeout Administrator
Susan Tompkins, Contract & Grant Administrator

EXPANDED AUTHORITY

• CFR 215 (formerly OMB Circular A-110) - "Revision of Budget and Program Plans"
  Permits granting agencies to waive certain "prior approval" restrictions and expand the postaward authority of grantee institutions.

Allowable Under Expanded Authorities

- Incur pre-award costs up to 90 calendar days prior to award
- Initiate a one-time extension of the expiration date of the award of up to 12 months
- Carry forward unobligated balances to subsequent funding periods (unless approval specifically required by a Federal agency). For example, COBRE and INBRE.
### What requires prior approval from the sponsor?

| Change in Scope (even if there is no budget revision associated with the change) |
| Transfer of funds allowed by contract or subcontracts but not directly attributable to other categories |
| PI absent more than 3 months or 25% or more reduction in time devoted to the project |
| Change in key personnel |
| Transfer between direct and indirect costs (when prior approval is waived, see award) |
| Subawards, transfer or contracting out of any collaborative work under award |
| The need for additional funding |

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### Federal Demonstration Partnership (FDP)

“The Federal Demonstration Partnership (FDP) is an association of federal agencies, academic research institutions with administrative, faculty and technical representation, and research policy organizations that work to streamline the administration of federally sponsored research.”

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### BENEFITS

- Reduces the administrative burdens associated with research grants and contracts.
- A place where federal agencies and institutions can evaluate new ideas relative to research administration
- A forum to discuss and evaluate options
- A test bed for demonstrations
- [http://thefdp.org/](http://thefdp.org/)
BEST PRACTICES FOR BUDGET REVISIONS

• Review award document for allowability and sponsor process
  1) Does award fall under expanded authority?
  2) Is sponsor approval required?
• Revisions should be processed prior to incurring expenditures
• Fringe Benefits and F&A must be taken into consideration when preparing a revision, not just direct costs

BUDGET REVISIONS

• When preparing budget revisions, Research Administrators must use the FIN Budget Revision - Contracts and Grants web-form. Journal voucher cannot be used to move funds between budget categories.

WHAT IS ALLOWABLE AND ALLOCABLE?

• Expenditures must be reasonable, allocable and consistent.
• See CFR 220 (A-21), Section C.
According to 2 CFR 220 (formerly OMB Circular A-21) – “Cost Principles for Educational Institutions”

- What makes a cost allowable? (Section C.2)
- Reasonable costs (Section C.3)
- Allocable costs to the proposed project (Section C.4)
- Consistency in allocating costs incurred for the same purpose. (Section C.11). (Treated consistently in like circumstances.)
- Conform to sponsor policies and guidelines, the cost principles contained in CFR 220 and institutional policy

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**UD’S NEW COST SHARE POLICY**

Policy 6-19: Cost Sharing
http://www.udel.edu/ExecVP/policies/research/6-19.html

Cost Share Procedure
Provides guidance on committing cost share, definitions of cost share, allowable cost sharing, effort cost share, methods for documenting cost share, equipment cost share, non-equipment cost share, third party cost share, and unallowable cost sharing.

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**TYPES OF COST SHARE**

- **Mandatory**
  Whenever possible, should be limited only to those situations where it is mandated by a sponsor, and should be limited to the minimum amount necessary to meet a sponsor’s requirement.

- **Voluntary Committed**
  Committed when the University has determined that a contribution of additional resources is necessary to ensure the success of a competitive award or proposal. The University discourages voluntary cost share.

- **Voluntary Uncommitted**
  A commitment of university resources beyond the budgeted commitments. Examples include effort provided by a faculty member beyond that which is budgeted. In these circumstances, it is not necessary to track or account for these commitments.
COST SHARE DO’S & DON’TS

- Cost share should only be offered when required by sponsor, or if necessary to complete work.
- Are indirect costs allowable on your cost share direct costs? Verify with the sponsor!!
- Include cost share budget details during proposal preparation.

COST SHARE TRACKING

- Tracking and documentation of cost share required throughout the life of the award.
- Use project ID on expenditure documentation for easy tracking of cost share.
- Set up companion purpose code through VP for Finance office.

COST SHARE REPORTING

- Cost share queries
  GMQ_CLOSE_OUT_REPORT
  GMQ_CS_COMMITTED_EXPENDED_V
  GMQ_TRANSACTIONS_ALL
  GMQ_TRANS_COSTSHARE
  GMQ_WAIVED_FA
Interdisciplinary research brings together faculty from two or more disciplines to address multifaceted programs or projects.

INTERDISCIPLINARY PROPOSAL

The department of the Lead Principal Investigator does the following:
- Communicates with the Research Office
- Establishes the PeopleSoft record
- Communicates with the various departments involved in the submission
- Determines how many projects are needed
- Dept contact and C&G admin

http://www.udel.edu/research/about/directory.html

INTERDISCIPLINARY AWARD ADMINISTRATION

- Who is responsible for management of the award?
  Prime PI and associated department and/or college
- Role of prime PI?
  Responsible for reporting, re-budgeting, final reports, closeout
  Including collaborators input, technical and financial
- Role of collaborators – dept., co-PIs, etc.?
  Provide information to the prime PI for reporting requirements, technical and financial
  Add view access for prime PI and department to purpose codes
WHO YOU GONNA CALL?

• Once award is received and set up, dept admin initiates the Requisition for Purchase Order for subcontracts.
• PO processing – when requisition is initiated, dept admin should follow up to ensure all necessary approvals are obtained.
• Consulting Agreements initiated through Research Office (request via Clara Simpers)
• Sole source vending issues – contact Procurement

SPONSORED TRAVEL

Travel – must conform to 2 CFR 220 (formerly OMB Circular A-21)
– “Cost Principles for Educational Institutions”
• Section J.53: Travel costs - incurred on official business of the institution and related to the project.

Policy 3-07: University Travel Policy
http://www.udel.edu/ExecVP/policies/financial/3-07.html

QUESTIONS?