Sponsored Research Services Procedure Manual

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<th>Area:</th>
<th>Sponsored Research Services Accounting Division (SRSAD)</th>
<th>Number:</th>
<th>AD05-A11</th>
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<tbody>
<tr>
<td>Subject:</td>
<td>Budget Revisions</td>
<td>Issued:</td>
<td>November 2, 2007</td>
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<tr>
<td>Applies To:</td>
<td>All SRS Grant Administrators</td>
<td>Revised:</td>
<td>December 6, 2010</td>
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<td>Sources:</td>
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PURPOSE: The purpose of this procedure is to provide guidelines for handling sponsored class additions and budget revisions in SAP after the award is established in SAP.

CLARIFICATION OF TERMINOLOGY: The majority of requests for budget revisions involve adding a sponsored class that currently is not established on the grant master dimensions tab for the grant. Therefore, the most commonly used terminology is “sponsored class addition” instead of budget revision but these terms are interchangeable. If the request is made to add a class on a grant that allows automatic re-budgeting, the request often will simply request the addition of the class without actually transferring budgets. Accounting currently does not require a sponsored class to have a budget if there are no budget restrictions on the expense categories. There are occasions where the department will request re-budgeting between existing sponsored classes and the grant administrator will use the guidelines below to determine if sponsored approval is required or if the entry can proceed as requested.

PROCEDURE:

A. Adding a Sponsored Class and/or Re-budgeting when Sponsor Approval is Not Required:

1. Submission of Requests:
   a. The Department BA/PI will initiate the request.
   b. Subject line should mirror the template used for A323’s (Sponsor name & ID#; PI name; SAP #)
   c. The email should contain the following information as appropriate:
      o Name of the Sponsored Class to be added.
      o Justification including a description of the cost and how it benefits the project.
      o Amount to re-budget by class (to and from) if desired. (Please note if actual dollar re-budgeting between sponsored classes is requested that involve movement of funds between IDC and non-IDC relevant sponsored classes, SRSAD GA may require the department to complete an A323 budget form to insure correct handling of the budget.)
   d. If the request results in a change to or addition of IRB (patient care sponsored class), IACUC (Lab Animal Medicine sponsored class), Recombinant DNA or Biohazard Agents (laboratory supplies sponsored class) information provided on the original Compliance Review Form, Department BA/PI will complete a revised Compliance Review form and send the request and the revised form to SRS Grants Management (GM) GA for review and approval. If approved, SRSGM GA will forward the request and approved revised Compliance Form to SRS Accounting Division (AD) at A323@uc.edu email address.
   e. If a revised Compliance Form was not required, the Department BA/PI will forward the request to SRS Accounting Division (AD) at A323@uc.edu.
2. Review and Processing of Requests: SRSAD GA will review requests received into the A323@uc.edu email address for appropriate information. As necessary, the SRSAD GA will check the award notice and agency guidelines to confirm sponsor approval is not required and review the original Compliance Review Form to confirm a revised form is not required based on the Sponsored Class being requested. Based on this review, one of the following three responses will be taken to the request:

a. Sponsor Approval and Revised Compliance Review Form ARE NOT Required:

- SRSAD GA will set up the new Sponsored Class, modify budgets if requested, and will send an email to Department BA/PI (and copy the SRS Grants Management (GM) GA) indicating requested action has been processed.

b. Sponsor Approval is Not Needed but a Revised Compliance Review Form is required:

- SRSAD GA will send an email to the Department BA/PI, and copy the SRSGM GA, indicating that a new Compliance Review form should be completed and forwarded to SRSGM GA for review and approval.
- SRSGM GA will review and verify new Compliance Review form and forward to SRSAD, with a copy to Department BA/PI, indicating approval.
- SRSAD GA will set up the new Sponsored Class, modify budgets if requested, and will send an email to Department BA/PI (and copy the SRSGM GA) indicating requested action has been processed.

c. Sponsor Approval is Required:

- SRSAD GA will send an email to the Department BA/PI, and copy the SRSGM GA, indicating that sponsor approval is required and that the department should work with SRSGM GA to obtain sponsor approval.

B. Adding a Sponsored Class and/or Re-budgeting when Sponsor Approval is Required:

1. Department BA/PI will forward a letter to SRSGM GA signed by the PI requesting approval for applicable expense with a justification including a description of the cost, how it benefits the project and what part of the original budget is available to cover the cost.
2. Department BA/PI will also forward a complete Compliance Review Form if the request results in a change to IRB, IACUC, Recombinant DNA or Biohazard Agents.
3. SRSGM Director will co-sign the letter and the SRSGM GA and/or Department BA/PI will forward the request to the sponsor. A copy will be provide via email to the Department BA/PI and/or SRSAD GA as needed.
4. SRSGM GA will follow up with the sponsor for a response and will keep the Department BA/PI and AD informed if there is a delay. SRSGM GA will contact sponsor after 10 business days if there has been no response.
5. SRSGM GA will email a copy of the sponsor’s response to the Department BA/PI and SRSAD, authorizing the set up of the sponsored class if approved, and will include in the email the completed Compliance Review Form and/or re-budgeting request if applicable.
6. SRSAD GA will set up the new Sponsored Class, modify budgets if requested, and will send an email to Department BA/PI (and copy the SRSGM GA) indicating requested action has been processed.
C. Areas Impacted by Procedure and Their Roles and Responsibilities:

1. PI/Project Director Responsibility –

   • The PI is ultimately responsible for the effective and compliant management of the fiscal aspects of the sponsored research project. These responsibilities include:
     o Knowledge of the terms and conditions of the award including allowable and non-allowable costs, re-budgeting restrictions, and sponsor prior approval requirements.
     o Providing adequate justification to SRS for adding a cost to the original budget, including a description of the item/cost to be added to the project, how this item/cost will benefit the project, and specifying how the cost affects the original budget.
     o Preparing a formal request to the sponsor if required providing adequate justification per sponsor guidelines and requirements
     o Ensuring that the reviews of compliance committees/departments are complete and in place, if applicable.
     o Retaining a record of the transaction in the award file.

2. Department Business Administrator (or Designee) Responsibility –

   • The person in charge of the business aspects of the PI’s department such as a Business Administrator may provide assistance to budgetary and compliance issues. These responsibilities may include:
     o Knowledge of the terms and conditions of the award including allowable and non-allowable costs, re-budgeting restrictions, and sponsor prior approval requirements.
     o Knowledge of the applicable Sponsored Class categories.
     o Assisting the PI in completing the request to SRS or to the sponsor as applicable.
     o Liaison with the SRS Grant Administrators for the submission of the Sponsored Class request and resolving of any issues before the request is processed.

3. SRS – Grants Management Division Responsibility –

   • Sponsored Research Services - Grants Management Division is the authorized signature for sponsored program activity. The SRSGM GA provides assistance in obtaining sponsor approval when required. These responsibilities include:
     o Knowledge of the terms and conditions of the award including allowable and non-allowable costs, re-budgeting restrictions, and sponsor prior approval requirements.
     o Liaison with Department PI/BA to prepare request for approval as required by sponsor.
     o Verify applicable compliance issues are completed and in place and provide necessary documentation to SRSAD GA.
     o Facilitate request to sponsor including obtain SRS authorized signature and follow up for sponsor response.
     o Facilitate sponsor response by providing a copy to PI/BA and SRSAD GA.

4. SRS –Accounting Division Responsibility –
Sponsored Research Services – Accounting Division will process requests for adding Sponsored Classes and processing budget documents in SAP to award accounts in accordance with sponsor requirements. These responsibilities include:

- Knowledge of the terms and conditions of the award including allowable and non-allowable costs, re-budgeting restrictions, and sponsor prior approval requirements.
- Verifying if UC has approval for the addition of a Sponsored Class or if sponsor approval is required.
- Verifying the request justification is complete.
- Obtaining compliance documentation from SRSGM GA, if applicable.
- If sponsor approval is required, notify Dept. PI/BA to work with SRSGM GA to obtain approval.
- If sponsor approval is not required, set up the requested Sponsored Class and notify Dept. PI/BA and SRSGM GA via email that request has been completed.