| CON Office of Research Administration | SOP: SPONSORED RESEARCH |
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| Updated: January 2022 | CON ORS 001 |

**Purpose**

The purpose of this procedure is to clarify the roles, responsibilities, routing, approvals, and resources for researchers in the University of Tennessee (UT) College of Nursing (CON) related to stages of sponsored projects for Post award.

| Abbreviations | Current CON Personnel |
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| PI: Principal Investigator<br>ORS: Office of Research Services<br>CON: College of Nursing<br><br>DRA: Division of Research Administration<br><br>FMC: Financial Management and Compliance<br><br>ORIED: Office of Research, Innovation & Economic Development<br>NOA: Notice of Award | Associate Dean for Research: Dr Tami Wyatt<br>Director of Research Services: Nancy Taylor<br>Administrative Assistant: Holly Hauck |

# I.    Post-Award Management

a. **Award Release**
   i. The sponsor sends a "Notice of Award" (NOA) to DRA/PI who then contacts the CON.
   ii. The PI is responsible for fully reviewing the terms and conditions of award and must comply with the funding announcement guidelines and NOA requirements, including funding restrictions and effort commitments. All questions or concerns related to the NOA should be brought to the Director of Research Services.
   iii. DRA negotiates the award as needed and approves final terms and conditions. To process the award, the following must be addressed:
      1. Final GL budget to open an "R" account corresponding to award detailed budget [PI, Director, DRA]. All child account GL budgets must be broken out for FMC to setup their R accounts
      2. Final compliance clearance (e.g., FCOI, IRB) for award stage [PI, Director, DRA, ORIED Compliance Officer].
      3. Final agreement routed in Cayuse by DRA to FMC who establishes and sends of notice of the account numbers.

b. **Restricted Account Setup for Expenditures**
   i. FMC creates a "restricted account" for award expenditures once the University receives a fully-signed contract, grant, or award letter from a sponsor (or when the NOA is accepted).
   ii. DRA completes the award entry in Cayuse and FMC is notified.
   iii. FMC is responsible for setting up the account(s) in the IRIS system.
   iv. IRIS generates an automatic email to the PI and Director of Research Administration noting the new account number.

 

    **c. Budget Adherence**

        i. The PI listed on the NOA has primary responsibility for expenses to the award account and is accountable for <u>all</u> costs, including those of subawards; consultants; vendor contracts; and related "child" accounts at partnering UT departments and colleges.

        ii. <u>The PI is required to review and certify monthly ledgers in the IRIS system to assure accuracy, consistency and allowability of charges.</u>  Issues involving unallowable costs, overspending line items, unauthorized personnel charges, decreases in effort, extensive spending near project end dates and spending out of scope are all audit flags putting the University at risk.

    **d. Processing Invoices**

        i. All purchases and travel requests must have a Order Request form completed and approved by the Director of Research Services <u>PRIOR</u> to purchase.  Expenses will not be processed without this documentation.
The Director of Research Services must review and approves all research-related expenses

    **e. Prior Approvals**

        i. Specific actions must be approved prior to taking place based on funding agency requirements. Uniform Guidance cites prior approval is required for requests such as:

            1. Change in scope
            2. Reduction > 25% PI effort
            3. Addition of admin/clerical personnel and
            4. Major equipment expense not originally proposed
            5. Travel not include in original budget justification
            6. Re-budget of more than 25% or as stated by Funding agency

        ii. Please note these are "prior approvals"- if the cost has been incurred or PI effort already reduced, prior approval is no longer possible and the University is at risk. Consult with the Director of Research Services before acting if any questions arise related to the need for prior approval<u>.</u>

        iii. The PI must contact the Director of Research to submit the following to DRA:

            1. The required <u>Award Action Form</u> that must include

                a. detailed justification for the re-budget including both why funds are needed for the new costs, plus
                b. reason(s) that funds are no longer needed and can be re-budgeted from other the line items.

2. A <u>Budget Change Form</u> is also required by DRA; the PI must work with the Director of Research Administration to determine the exact amount of funds to be moved for each line item described in the re-budget request.
3. <u>Letter</u> addressed to sponsor explaining reason for modification with PI's signature.

iv.    If approved, DRA will process the re-budget to FMC, who then makes the changes in IRIS. If sponsor approval is required DRA will submit the request.

### f.    Effort Certification

i.    Effort must be certified within 10 days after the end of each month.  This will ensure accurate salary expense on monthly ledgers.  This done through the UTK system electronically.

ii.    Effort Certification Nine-month faculty Salary Transfers Vouchers (STV) will be submitted each month after final payroll and effort certification has been completed.  Certified effort must be charged to grants during the month expended. A portion will be placed in reserve to allow faculty payments during the summer. (9 over 12 scenario)

### b.    Rebudgeting

i.    Rebudgeting is the transfer of funds from one budget line item to another.
ii.    To revise the original sponsor-approved project budget, the rules for how and if rebudgeting may occur must be followed as detailed in each sponsor's standard regulations and/or the terms and conditions for an individual award.  Most agencies allow a 25% rebudget between expense lines but the NOA and sponsor guidelines will determine this and must be followed.
iii.    The PI's foresight should facilitate timely rebudgets, and monthly ledger review should also address allowable rebudgeting for costs incurred.

### c.    Expanded Authority

i.    "Expanded authority" (the ability of a grantee to re-budget between budget categories to meet unanticipated needs as long as they are within the limits established by the funding agency) allows the University flexibility thus eliminating the need for sponsor review of certain requests, e.g., changes, carryover.
ii.    The NOA will state if the project is under expanded authority, and the Director of Research will note such on any necessary internal requests to DRA.
iii.    Expanded authority does not cover all requests (e.g., rebudgets that result in a significant reduction of effort or change in scope, or additional no-cost extensions

### d.    Carryover

     i.    "Carryover" or "carry-forward" funds are unobligated funds remaining at the end of any budget period that, with the approval of the sponsor or under an automatic expanded authority as noted in the NOA, may be carried forward to another budget period to cover allowable costs of that budget period. 25% of the total budget maybe carried over without sponsor approval or detail budget support.  This is done when financial report is submitted 90 days after NOA end date.

    ii.    If carryover request is greater than 25% a detailed budget justification is required.

   iii.    Obligated but unliquidated funds are *not* considered carryover.

   iv.    FMC will alert the PI and the Director of Research of the amount of carryover funds available once the award's budget year has ended and the final financial report is submitted to the sponsor.

    v.    The Director of Research Services will confirm what action is needed to access the carryover funds.

   vi.    If the award is not under expanded authority, any amount of carryover likely requires sponsor *prior* approval—the funds cannot be expended until confirmed.

   vii.    The PI must work with the Director of Research to request carryover—the PI is the <u>primary resource</u> for justified use of carryover funds.

  viii.    Please note carryover requests are due within a short, defined period of time and must first be submitted for DRA review including UT's Award Action Form, cover letter, and required sponsor forms.

**e.    No Cost Time Extensions (NCTE)**

     i.    Requesting a no-cost time extension affirms:

        1.    Additional work remains on the project ("leftover" funds at the end of the grant are <u>not </u>sufficient justification for an extension).

        2.    Resources are available to continue the project, and

The PI agrees to update all required certifications and assurances including those pertaining to human subjects and vertebrate animals

    ii.    If an award is under expanded authority, sponsor prior approval may not be necessary for the first NTCE, but <u>all</u> extension requests must be reviewed by DRA. Additional NCTE may require funding agency approval.

   iii.    Early identification/anticipation is required for NCTEs. The PI must:

        1.    Contact the Director of Research Services at least 30 days prior to end of project to collaborate on completion of the Award Action Form for the request to DRA,

        2.    DRA will review the request and determine if sponsor approval is required

        3.    If approved, DRA will process the extension to FMC, and

        4.    FMC will update the end dates of related accounts in IRIS.

iv.    All terms and conditions of the award apply during the extension period.

**f.    Reporting**

i.    PIs are responsible for knowing when all programmatic reports are due, e.g., annual progress reports, final project reports. (Usually within 90 days but is specified in the NOA)

ii.    Submission deadlines for reports are often provided in the NOA; upon initial award receipt, the PI should note those deadlines.

iii.    Many reports require submission in electronic portals (e.g., NIH's eRA Commons, ACCESS, HRSA's EHB).  These reports must be routed to DRA for submission.

iv.    Please note DRA review time for all reports is five business days.

v.    The report submission request to DRA should involve the Director of Research Services who can assist as needed with finalizing reports.

vi.    Financial reports are managed by FMC who will copy the PI on submission.

**g.    Continuations**

i.    PIs wishing to apply for a continuation of a project must contact the Director of Research Services to assist with contacting the sponsor, and/or with any competitive renewal proposals anticipated.

ii.    Some, but not all, sponsors do not require the grant be active (and no time limit exists) for a renewal application.  Apply for the renewal well before the first award ends to avoid a break in funding.

Showing progress is crucial—for example, it is advantageous to apply for a renewal if progress has been made, most or all of the Specific Aims have been accomplished, and you plan a logical continuation using the same funding mechanism.  However, going in a new direction or expanding the scope of the research may be considered a change in scope and require a new application.