

Module 6 Supplementary Materials

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*This class also references the text in the Uniform Guidance (UG), which is not provided in your packet. A copy of the UG as highlighted for training purposes can be downloaded from: http://www.ora.umd.edu/sites/default/files/documents/training/certificate-program/UG_highlighted_Jan_2015.pdf

Other Important Resources:

Uniform Guidance on ORA's Website: <http://ora.umd.edu/resources/federal/uniform-guidance> or from the menu, go to Federal Resources, Uniform Guidance – UMCP Implementation.

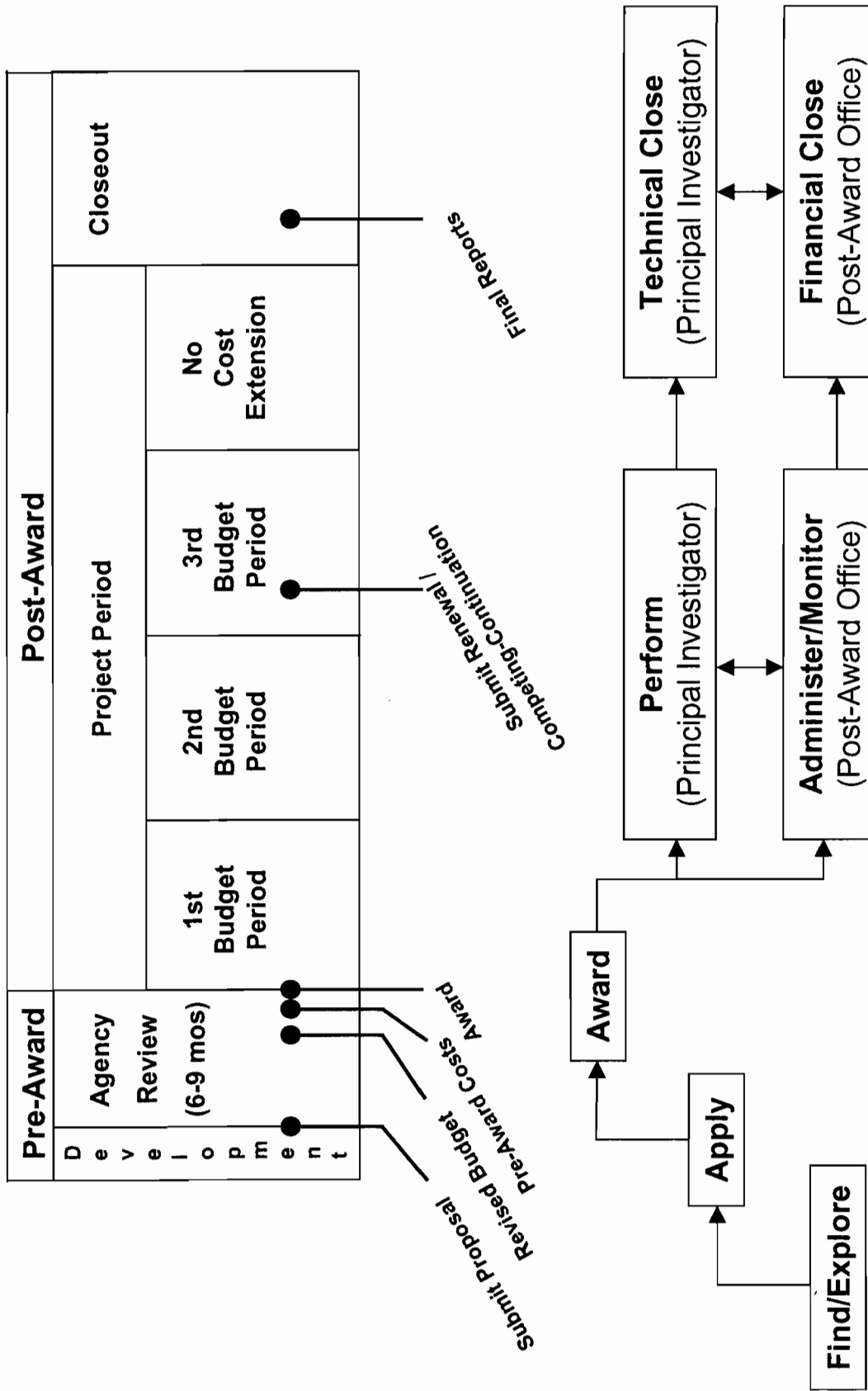
UMCP Reference Guides: <http://ora.umd.edu/resources/federal/uniform-guidance/what-is-the-uniform-guidance#reference>

Information on Agency Implementation, including Agency Specific Reference Guides <http://ora.umd.edu/resources/federal/uniform-guidance/agency-implementation>

Characteristics of Sponsored Project Award Types

Characteristic	Gift	Grant	Cooperative Agreement	Contract
Basic Purpose	Donated for a general or specific purpose ex: endow a chair, set up a scholarship, buy a piece of equipment; charitable in nature	Awarded to assist the organization in fulfilling a goal or public purpose; supports further knowledge in a particular subject area or field of research	Awarded to transfer money, property, services, or anything of value in order to accomplish a public purpose	Awarded to acquire (by purchase or lease) property or services for the direct benefit or use by the sponsor
Involvement by Sponsor	Little to none	Once awarded usually very little involvement other than ensuring reporting requirements are met	Sponsor is substantially involved throughout the project and may even be responsible for some of the work.	Sponsor heavily involved in supervision of the project; could require reporting by milestones
Solicitation Method	Solicited from or offered by donors	Investigator initiates request via application kit or guidelines	Typically proposal is solicited by sponsor	Typically solicited by request for proposal (RFP), or request for bid/quote
Quid Pro Quo	Nothing of value expected in return to the sponsor, other than recognition (a tax deduction)	Benefit to the grantee/PI by furthering their own purposes or programs; general benefit to the sponsor in that research supports further knowledge in field and/or public good	Assistance to both parties; project done "for the public good"	Sponsor benefits by using results for their needs or anticipates an economic benefit as the result of the research conducted; university receives funds to conduct research, train scientists and expand knowledge
Project Direction	At the discretion of the recipient	Considered assistance - generally the PI can do what is desired/necessary within the limits of the sponsor solicitation	PI defines the project and develops the scope of work in conjunction with the sponsor	Developed by sponsor
Award Selection Process	Discretion of the donor	Awarded based on peer review recommendation	Awarded based on peer review recommendation	Awarded based on selection process that gives "best value" to the sponsor
Award Instrument	Letter or MOU that outlines specific or general purpose; instructions given at the time the funds are donated	Description of the statement of work with general terms and conditions outlined	Description of the work with general terms and conditions; the responsibilities of the sponsor and recipient are outlined	Award is detailed and includes specs, clauses, regulations, and outlines required deliverable; typically fairly restrictive administrative requirements
Period of Performance	Normally not defined by the donor	PI defines, may receive input from sponsor, period of performance can be defined by availability of funds	Developed by sponsor and recipient	Sponsor sets time frame and due dates
Cost Principles	Generally Accepted Accounting Principles (GAAP)	A-21 Higher Education A-122 Non-Profit Organizations Uniform Guidance	A-21 Higher Education A-122 Non-Profit Organizations Uniform Guidance	Federal Acquisition Regulations (FAR) Higher Education 31.3 Non-Profit 31.1
Administrative Requirements	None	A-110 (Agency Implementation) Uniform Guidance	A-110 (Agency Implementation) Uniform Guidance	Federal Acquisition Regulations (FAR)
Rebudgeting	Little to none	Normally flexible within most budget categories; sponsor can restrict certain categories such as foreign travel	Normally flexible within most budget categories; sponsor can restrict certain categories such as foreign travel	Allowed occasionally within restrictions; requires prior approval from the sponsor
Technical Reporting Requirements	No formal requirement that results are reported to the sponsor	Typically annually and/or summary technical reports are required	Frequently required to update sponsor on joint aspects of the project.	Varies by agreement; requirements are detailed and can require frequent reporting
Financial Reporting Requirements	Minimal; usually only a report of how the funds were used	Invoicing and reporting could be monthly or quarterly; final report due 90 days after expiration	Invoicing and reporting could be monthly or quarterly; final report due 90 days after expiration	Varies could be via monthly / quarterly invoices or payments and financial reports due based on completion of tasks or milestones
Opportunity for Renewal	Varies	Varies on the interest of the sponsor and direction of project	Varies on the interest of the sponsor and the direction of the project	Not renewable, sponsor may decide to continue to fund research, typically under new award with new milestones
Final Deliverable	None	Typically only the final technical report, financial report and intellectual property (IP) report if applicable	Typically only the final technical report, financial report and intellectual property (IP) report if applicable	Researcher is required to produce a deliverable (either item or detailed report); financial, equipment & IP reports
Fulfillment of award	At discretion of recipient or per the agreement when donation received	Best efforts are used in completing research	Best efforts are used in completing the research	Deliverable(s) must meet specifications detailed in the agreement

Lifecycle of a Proposal/Award



Lifecycle Details

Find/Explore

- PI has an idea for a sponsored project
- PI needs source of funding ("sponsor")
- Application Guidelines/Instructions reviewed

Apply

- Application prepared (both technical & financial)
- Application reviewed within school/unit
- Application reviewed by institutional official and submitted to sponsor
- Institutional approval documentation for animal use and/or use of human subjects (note: could happen before application review)
- If required, revised budgets, other documents, and supporting documentation are submitted to sponsor

Award

- Award notice received from sponsor
- Award notice matched to application packet and transferred to Post-Award Office

Administer/Monitor (Post-Award Office)

- Award packet received from Pre-Award Office
- Award information set up in accounting system
- PI receives account set-up notice and account number
- Subawards to collaborating institutions are prepared and issued
- Review accounts and approve expenditure documents
- Fulfill sponsor financial reporting requirements by preparing financial reports and managing cash receipts on awards
- Manage effort reporting system
- Monitor and/or review budget revisions/program plan changes and enter into financial system

Perform (Principal Investigator)

- Conduct work on sponsored project
- Review/approve expenditures and account balances
- Review/approve effort report certification for project employees
- Fulfill sponsor requirements for technical reporting
- Prepare any budget revision/program plan changes for institutional and/or sponsor approval
- Prepare non-competing applications (if required by sponsor)

Financial Close (Post-Award Office)

- Review accounts and ensure financial reporting deadlines are met
- Maintain cash flow and ensure that amounts of cash received match expenditures reported
- Submit interim and financial reports to sponsor
- Manage record retention
- Acts as a point of contact for audits of sponsored projects

Technical Close (Principal Investigator)

- Fulfill all final technical reporting requirements, including patent disclosure, invention statements, or equipment inventory
- Ensure that all expenses are appropriate for the project and that all obligations have been liquidated prior to the submission of the final financial report
- Inform Post-Award Office of submission of final technical report
- Participate in any audit interviews, as required

Approvals Under Expanded Authorities (Grants Only)

	No Cost Extension	Pre-Award Costs	Equipment	Foreign Travel
NIH	Grantee can approve one-time 12 month NCE. Further extensions require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Grantee can approve purchase of equipment not in the approved budget.	No prior approval is required.
NSF	Grantee can approve one-time 12 month NCE. Further extensions require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Grantee can approve purchase of equipment not in the approved budget.	No prior approval is required.
DOE	Grantee can approve one-time 12 month NCE. Further extensions require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Grantee can approve purchase of equipment not in the approved budget.	No prior approval is required.
NOAA	Grantee can approve one-time 12 month NCE. Further extensions require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Prior sponsor approval is required for purchases over \$5K, if not in approved budget.	No prior approval is required.
ONR	All NCEs require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Grantee can approve the purchase of equipment not in the approved budget.	No prior approval is required.
NASA	Grantee can approve one-time 12 month NCE. Further extensions require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Prior sponsor approval is required for purchases over \$5K, if not in approved budget.	No prior approval is required.

Approvals Under Expanded Authorities (Grants Only)

	No Cost Extension	Pre-Award Costs	Equipment	Foreign Travel
AFOSR	All NCEs require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Grantee can approve purchase of equipment not in the approved budget.	No prior approval is required.
ARO	All NCEs require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Prior sponsor approval is required for purchases over \$5K, if not in approved budget.	Prior sponsor approval is required if not in approved budget.
ED	Grantee can approve one-time 12 month NCE. Further extensions require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Grantee can approve purchase of equipment not in the approved budget.	No prior approval is required.
NEH	Grantee can approve one-time 12 month NCE – note OPAS requirement.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk – note OPAS requirement.	Purchase of equipment over \$5K requires prior Grantee approval – note OPAS requirement.	Prior Grantee approval is required if not in approved budget – note OPAS requirement.
USDA	Grantee can approve one-time 12 month NCE. Further extensions require prior sponsor approval.	Grantee can approve costs incurred 90 days prior to award start date, at grantee's risk.	Grantee can approve the purchase of equipment not in the approved budget.	No prior approval is required.

These provisions may be superseded by particular award terms and conditions. Prior approval of the sponsor is required for change in the scope or objectives of the project; for the absence of more than 3 months of the PI; or for more than 25% reduction of the PI's time devoted to the project. Subawards normally require prior sponsor approval, unless included in the approved budget.

Research Terms and Conditions Prior Approval and Other Requirements Matrix* ** October 2008

AFOSR ARO AMRMC EPA NASA NIH NSF ONR USDA DOC DOE

General Requirements												
Change in Scope	R	R	R	R	R	R	R	R	R	R	R	R
Absence or Change of PI	R	R	R	R	R	R	R	R	R	R	R	R
Need for Additional Funding	Prior approval required											
Subaward of "significant part" of programmatic effort	R	R	R	R	R	R	R	R	R	R	R	R
Pre-award costs (90 days)	Prior approval waived											
Pre-award costs (more than 90 days)	Prior approval required											
Initial no-cost extension of up to 12 months (per competitive segment)	R	R	W	W	4	W	W	W	R	R	5	W
Subsequent no-cost extension or extension of more than 12 months	Prior approval required											
Carry-forward of unexpended balances to subsequent funding	W	W	W	W	W	6	W	W	W	W	W	W
Cost-related Requirements												
Rebudgeting among budget categories	W	W	W	W	W	W	W	W	W	W	W	W
Rebudgeting between direct and F&A costs	W	W	W	W	W	W	W	W	W	W	W	W
Rebudgeting of funds allotted for training allowances (direct payment to trainees) to other categories of expense.	W	W	W	W	W	W	W	R	W	W	W	W
Equipment not in approved budget	W	W	W	W	W	W	W	W	W	W	W	W
Capital expenditures for improvement of equipment not in the Alterations and Renovations costing less than \$25,000	Prior approval waived											
Foreign Travel	W	W	W	W	W	W	W	W	W	W	W	W
Inclusion of costs requiring prior approval in Cost Principles	W	W	W	W	W	W	W	W	W	W	W	W
Faculty consulting compensation that exceeds base salary	Prior approval waived											
Restrictions on costs not explicitly unallowable under Cost Principles	none	none	none	none	none	none	none	none	none	14	15	none
16	none	none	none	none	none	none	none	none	none	16	none	13

R Prior approval required. "Prior approval" means prior written approval from the sponsor. Prior approval can take the form of the sponsor's acceptance of the proposal and/or proposal budget and subsequent incorporation into the award, or written approval of a separate request submitted by the recipient.

W Prior approval requirement waived

- 1 Waived except when subaward would be more than 25% of the total dollars of the award
- 2 Waived unless change in scope and except when subawardee is foreign
- 3 Waived except when subaward(s) would be more than 50% of the total dollars of the award; required for any subaward to federal agencies
- 4 Waived except for extensions that would result in a project period in excess of five years
- 5 Waived only for first-time requests for extensions of 12 months or less
- 6 Uncommitted carryforward funds are to be included in the continuation proposal if they are "substantial."
- 7 Waived except when award indicates prior approval is required
- 8 Waived unless change in scope
- 9 Waived except for Kirschstein-NSRA grants
- 10 Waived, but trip report is required within 30 days after trip completion. See agency specific requirements, Article No. 17, Foreign Travel Reporting Requirements.
- 11 Waived for alterations and renovations costing up to \$300,000, unless change in scope or rebudgeting into A&R exceeds 25% of budget period total
- 12 Waived, but costs not specifically covered in the Circulars are subject to NIHGPS.
- 13 Interest penalties for late payment are not allowable
- 14 Prior approval required for patient care costs if change in scope
- 15 Prior approval required to modify the amount of cost sharing reflected on Line M of the award budget.
- 16 Non-working meals and compensation for harm to persons or property are unallowable; also other unallowable costs for awards made under statutory authority cited in Article 3 of the ASR are: graduate assistant tuition remission, F&A in excess of statutory amount, and fixed and real property.

Research Terms and Conditions Prior Approval and Other Requirements Matrix* ** October 2008

	AFOSR	ARO	AMRMC	EPA	NASA	NIH	NSF	ONR	USDA	DOC	DOE
Cost-related Requirements (cont.)											
Inclusion of unrecovered F&A costs as cost sharing											
Transfer of funds between construction and non-construction											P
Use of program income earned during the project period											R
Use of program income earned after the project period											Same
											23
Property-related requirements											
Title to supplies with value of more than \$5,000 at the end of a	R	R	R	W	W	W	W	R	W	W	W
Acquire real property											R
Encumber real property acquired with federal funds											R
Use real property acquired with federal funds for other non-federal projects rather than compensating the federal government for its fair											R
Encumber equipment acquired with federal funds											R
Trade in equipment purchased with project funds to buy replacement											P
Own equipment upon acquisition without conditions or without obligation to the sponsor at termination of project											P
Funding agencies' rights in data											Not waived
Use of valuation methods other than the lesser of book value or fair market value for contributed capital assets											P
Procurement requirements associated with the simplified acquisition threshold											Same
Equipment threshold											Same
Project Management Requirements											
Monthly submission of Cash Transaction Reports when advances exceed \$1 million/year											24
Up-front specification of interrelationship among projects											24
Publication acknowledgment and disclaimers											R
Additional requirements for use of human subjects beyond those imposed by federal law	none	none	17	none	none	none	none	none	none	none	none
Additional requirements for use of anatomical substances beyond those imposed by federal law	none	none	17	none	none	none	none	none	none	none	none
Use of sponsor budget forms for budget revisions	18	18	18	18	18	19	20	18	18	18	18
Use of electronic records to meet record retention requirements											P

- 17 Army Surgeon General approval also required
- 18 Not required, but budget should be in same general format as original
- 19 Not required for SNAP awards; but others use "Next Period Budget" form page from PHS2590.
- 20 Must be submitted electronically via the NSF FastLane system at <https://www.fastlane.nsf.gov>
- 21 Required for the PI and any other individuals specifically named in the Notice of Award
- 22 Prior approval required for non-profits
- 23 For universities - no obligation to the federal government; for non-profits see special terms and conditions
- 24 Not required for universities

* Any of the waivers noted above may be over-ridden by a special term or condition of award.
 ** Only the full text of the Research Terms & Conditions and the Agency-specific Requirements (ASR) available electronically at: <http://www.nsf.gov/bfa/dias/policy/rtc/index.jsp> are authoritative.

Equipment Title

