

**FSU SPONSORED RESEARCH
PROCEDURES FOR
BUDGETING AND REBUDGETING**

Effective 11/13/2007

BUDGETING INITIAL AWARD/ADVANCE

- The PI shall submit a Budget Summary Form for each new award or advance.
- Separate forms shall be submitted for each OMNI Project ID needed for an award.
- The Budget Summary Form shall match the awarded/obligated budget unless rebudgeting is intended by the PI (as proven by an attached justification) and allowed by the terms of the award.
- The Budget Summary Form must be signed by the PI, chair and dean, and forwarded to Sponsored Research Services (SRS).

SPONSORED RESEARCH INTERNAL PROCEDURES

After Budget Summary Form is Submitted to SRAS

- *The SRS Administrator shall sign the form indicating that s/he has verified the accuracy of the Budget Summary Form. Accuracy means:*
 - *The top of the form contains correct Project information.*
 - *Funds are budgeted in appropriate categories as compared with the awarded budget.*
 - *If the form does not coincide with the awarded budget, documentation supporting the rebudgeting is attached and approved by all appropriate parties.*
 - *The calculations are accurate.*
 - *The PI, chair and dean have signed the form.*
- *The SRS Administrator shall enter the budget information into OMNI (on the F1 version of the proposal) based on the category mapping provided in Appendix A.*
- *SRS QA shall sign the form indicating that s/he has verified the accuracy of the OMNI budget information as compared to the Budget Summary Form.*
- *SRAS PROJECT SETUP shall sign the form after posting the budget to Commitment Control and Projects based on the category mapping provided in Appendix A.*

REBUDGETING

The following section outlines when rebudgeting is required and when it is optional. In all cases, the PI's spending projections shall be thoughtful enough so that frequent or numerous rebudgeting can be avoided.

Rebudgeting *in OMNI* is required only in the following circumstances and must be processed using a *Budget Amendment Form*:

- A change in direct cost spending has or will affect F&A calculations.

OR

- Past or future expenditures will cause a budget line item to be overdrawn or will create a new line item, AND the terms of the award require prior approval before spending outside of the approved budget is allowed.

Rebudgeting *in OMNI* is optional in the following circumstances and must be processed using a *Budget Amendment Form*:

- The PI or department wants accurate budget in categories for project management purposes.

Determining when Prior Approval is Required

The following are provided as *general guidelines*. The award-specific terms and conditions must be reviewed prior to making a decision about rebudgeting.

- If the award is issued under the General Terms and Conditions of the Federal Demonstration Partnership, then in most cases rebudgeting is allowed without prior approval. However, the Agency Specific Terms and Conditions must be consulted as well. http://www.nsf.gov/awards/managing/fed_dem_part.jsp

- If the award is a fixed-price type, then prior approval for rebudgeting is generally not required.
- If the award is a cost-reimbursable type and rebudgeting rules are not specifically stated in the award, then prior approval for rebudgeting is generally required.
- If the salary budget is being reduced, consider whether or not there was a reduction in key personnel effort, which requires prior sponsor approval.
 - ❖ Key Personnel are University employees considered to be of primary importance to the successful conduct of a research project. The term usually applies to the senior members of the project staff; however, sponsors may have differing definitions of Key Personnel. Key personnel are often identified in the award document and/or proposal.
- If there are significant budget changes, consider whether or not there was a change in project scope or objectives, which requires prior sponsor approval.
- Normally, there is no set percentage to use when monitoring budget changes. Many times it is a judgment call. When in doubt, consult with SRS and/or the PI until concerns are satisfied.
- The SRS Administrator assigned to the agency shall be consulted whenever it is uncertain whether or not prior approval for rebudgeting is required.

If Prior Approval from the Sponsor is Required

- The PI shall work with the appropriate SRAS Coordinator as needed to ensure the revised budget accurately reflects past and anticipated spending as compared to the budget as last approved.
- A justification must be included in the rebudgeting request.
- The PI shall coordinate with the SRS Administrator in submitting the request (which often requires authorized institutional approval) and obtaining approval from the sponsor according to the terms of the award.
- Once approval is received, a Budget Amendment Form must be completed, approved by the PI, chair and dean, and submitted to the appropriate SRAS Coordinator.

If Prior Approval from Sponsored Research Services is Required

- The PI shall work with the appropriate SRAS Coordinator as needed to ensure:
 - The revised figures on the Budget Amendment Form accurately reflect past and anticipated spending as compared to the budget as last approved, and
 - The justification provided is in sufficient detail to clearly explain the circumstances and need for the revision.
- Even if the award is subject to the terms of the Federal Demonstration Partnership (FD), the Budget Amendment Form shall be used. The old FDP Prior Approval form is no longer required for budget revisions to FD awards.
- The Budget Amendment Form must be completed, approved by the PI, chair and dean, and submitted to the appropriate SRAS Coordinator.

SPONSORED RESEARCH INTERNAL PROCEDURES

After Budget Amendment Form is Submitted to SRAS

- *The SRAS Coordinator shall:*
 - *Verify the accuracy of the budget adjustments identified on the form,*
 - *Indicate his/her approval by signing the form, and*
 - *Forward Form to the appropriate SRS Administrator along with the project file.*
- *The SRS Administrator shall review the Budget Amendment Form to ensure:*
 - *The justification is adequate, reasonable and allowable.*
 - *The terms of the award allow rebudgeting with or without prior approval.*
 - *If the sponsor's prior approval is required, evidence of such approval is included in the project file.*
 - *The top of the form contains accurate Project information—including the appropriate Revision #.*
 - *The amounts in the Current Budget \$ Amount column are accurate as compared to the Budget Summary Form or the Revised \$ Amount column of the latest Budget Amendment Form approved, as appropriate.*
 - *The Adjustment column nets to zero.*
 - *The Revised \$ Amount column is calculated accurately (Current Budget plus or minus the Adjustment).*

- *The category and amount changes noted in the Adjustments column are allowable according to the terms of the award and agree with the justification.*
- *The PI, chair and dean and SRAS Coordinator have signed the form.*
- *Once the above steps are completed, the SRS Administrator shall sign the form approving the rebudgeting on behalf of the institution and forward the project file to SRS QA with the Budget Amendment Form on top. No other paperwork is required.*
- *SRS QA shall:*
 - *Amend the OMNI Award as needed to process the rebudgeting,*
 - *Sign the Form, and*
 - *Forward project file and Form to SRAS PROJECT SETUP.*
- *SRAS PROJECT SETUP shall:*
 - *Post the amended budget to Commitment Control and Projects based on the category mapping provided in Appendix A,*
 - *Sign the Form, and*
 - *Forward project file and Form to the SRAS Coordinator.*

Projects Active as of 11/13/2007

Projects that are active as of 11/13/2007 may continue to use the Budget Amendment Form dated 6/15/2006 for budget adjustments when necessary. However, It is preferred that all active projects be transitioned to the latest form.

Projects Created on or after 11/13/2007

Projects that are set up on or after 11/13/2007 shall use the Budget Summary Form dated 11/01/2007 and when budget adjustments are necessary, the Budget Amendment Form dated 11/13/2007.

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Appendix A

REVISED BUDGET SUMMARY CATEGORIES			PROPOSAL *	PROJECTS_KK **	
SECTION	DESCRIPTION		Budget Item	Source Type	Cat
A	Senior/Key Personnel		SRPERS	PERSN	SRPRN
B	Other Personnel		OSRPER, OTPROF, CLERK	PERSN	OTPSV
C	Equipment		EQUIP	EQUIP	EQUIP
D	Travel				
	1	Domestic	DOTRAV, TRAVEL	EXPNS	TRAVL
	2	Foreign	FOTRAV	EXPNS	TRAVL
F	Other Direct Costs				
	1	Tuition (Grad Assistants on payroll)	TUITIO	EXPNS	TUITN
	2	Materials and Supplies	SUPL, SUPLNO	EXPNS	SUPPL
	3	Publication Costs	PBLCTN	EXPNS	PUBLS
	4	Consultant Services	CONSLT	EXPNS	PRFSV
	5	ADP/Computer Services	COMPTR	EXPNS	OTHER
	6	Subawards/Consortium	SB<25, SB>25, SB<25F, SB>25F	EXPNS	SUBRT
	7	Alterations/Renovations	RENO	EXPNS	OTHER
	8	Rent	RENT	EXPNS	RENT
	9	Other 1 [to be itemized]	OTHER, ANIMAL, INPATI, OUTPATI	EXPNS	OTHER
	10	Other 2 [to be itemized]	OTHER, ANIMAL, INPATI, OUTPATI	EXPNS	OTHER
	11	Other 3 [to be itemized]	OTHER, ANIMAL, INPATI, OUTPATI	EXPNS	OTHER
E	Participant/Trainee Support Costs				
	1	Tuition (Training grants only; Non-payroll trainees.)	TUITIO	EXPNS	TUITN
	2	Stipends (non-duty, non-salary)	STPOST, STOTH, STPRE	PTSTC	STIPD
	3	Travel	PTTRAV, TRNTRV	PTSTC	PTSTV
	4	Subsistence	PTSUBS	PTSTC	PTSSB
	5	Other	PTOTHR, TRNEXP	PTSTC	PTSTC
G	Direct Costs (A-F)		auto calc		
H	F&A (Indirect Costs)		auto calc	FACAD	FACAD
I	Total Costs		auto calc		

*See Appendix B for descriptions of Grants budget item values.

**See Appendix C for descriptions of Projects source type and category values.

Budget Items and Descriptions

Item	Descr
ANIMAL	ANIMAL
CLERK	Secretarial (NSF)
COMPTR	Computer Services (NSF)
CONSLT	Consultant Services (Both)
DOTRAV	Domestic Travel (NSF)
EQUIP	Equipment
FACADM	Facilities and Administration
FOTRAV	Foreign Travel (NSF)
FRINGE	Fringe Benefits
GRADST	Graduate Students (NSF)
INPATI	In-Patient (NIH)
OSRPER	Other Senior Personnel (NSF)
OTHER	Other Expenses
OTHRNO	Other Expenses - NO F&A
OTPATI	Out-Patient (NIH)
OTPERS	Other Personnel (NSF)
OTPROF	Other Professionals (NSF)
PBLCTN	Publication/Documentation (NSF)
PERSON	Personnel - Salary & Benefits
PSTDOC	Postdoctoral Associates (NSF)
PTOTHR	Partic. Support Other (NSF)
PTSTIP	Partic. Support Stipends (NSF)
PTSUBS	Partic. Support Subsistence
PTTRAV	Partic. Support Travel (NSF)
RENO	Alterations & Renovations (NIH)
SB<25F	Subaward F&A < \$25,000
SB>25F	Subaward F&A > \$25,000
SRPERS	Senior Personnel (NSF)
STPOST	Stipends - Post Doctoral
STPOTH	Stipends Others
STPPRE	Stipends - Pre Doctoral
SUB<25	Subaward Direct < \$25,000
SUB>25	Subaward Direct > \$25,000
SUPL	Supplies
SUPLNO	Supplies - NO F&A
TRAVEL	Travel (NIH)
TRNEXP	Training-Related Expenses
TRNTRV	Trainee Travel
TUITIO	Tuition
UNGRAD	Undergraduate Students (NSF)

Projects Source Types

Source Type	Description
PERSN	Personnel
EXPNS	Expense
EQUIP	Equipment
PTSTC	Participant Support Costs
FACAD	Facilities and Administrative Costs

Projects Categories

Category	Description
SRPRN	Senior Personnel
OTPSV	Other Personnel
EQUIP	Equipment
TRAVL	Travel
TUITN	Tuition
STIPD	Stipends
PTSTV	Participant Support Cost Travel
PTSSB	Participant Support Cost Subsistence
PTSTC	Participant Support Costs
SUPPL	Supplies
PUBLS	Publication Costs
PRFSV	Professional Services
OTHER	Other
SUBRT	Subcontract
RENT	Rent
FACAD	Facilities and Administrative Costs