Financial System

Project Modification Request
9.1 Financial System
Campus Users Guide for Submission of Requests

6/2014
INTRODUCTION:
The Project Modification Request (PMR) Module has been created within the Financial System to help streamline the Project Modification process. This new module will provide a more efficient and relatively easy method for campus users to submit and track Project Modifications. The PMR module will provide multiple college approval functionality, along with enhanced transparency, during the life of a request.

PMR VS CHARTFIELD REQUEST SYSTEM:

Chartfield Request System
For Contract & Grant Projects (i.e., ledger 5s), the Chartfield Request System should ONLY be used to request a New Segment - ADD, to INACTIVATE existing segments, or to MODIFY attribute information on an existing segment.

PMR
The Project Modification Request System should be used to submit the following type of requests for Contract & Grant Projects (i.e., ledger 5s):

Type of award actions that will require a Project Modification Request

1. Budget Modification 7. Fabricated Equipment
2. Carry Forward 8. No Cost Extension
3. Change in PI / Key Personnel 9. Pre-Award Cost
4. Change in Scope 10. Subaward
5. Domestic & Foreign Travel 11. Other
6. Equipment Acquisition
Who can initiate a Project Modification Request (PMR)?

A PMR can be initiated by the Principal Investigator (PI), or the department or college representative. Most PMRs follow a workflow similar to the one shown below:
Listed below are the workflows by request type:

**BUDGET MODIFICATION – ROUTES TO C&G FOR FINAL APPROVAL**

<table>
<thead>
<tr>
<th>INITIATOR</th>
<th>APPROVAL ROUTING</th>
<th>FINAL APPROVAL EMAIL NOTIFICATION RECIPIENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>GADM GBM GBO C&amp;G</td>
<td>NOT APPLICABLE</td>
</tr>
<tr>
<td>GADM</td>
<td>GBM GBO C&amp;G</td>
<td></td>
</tr>
<tr>
<td>GBM</td>
<td>GBO C&amp;G</td>
<td></td>
</tr>
<tr>
<td>GBO</td>
<td>C&amp;G</td>
<td></td>
</tr>
</tbody>
</table>

**CARRYOVER/CARRY FORWARD – ROUTES TO SPARCS FOR FINAL APPROVAL**

<table>
<thead>
<tr>
<th>INITIATOR</th>
<th>APPROVAL ROUTING</th>
<th>FINAL APPROVAL EMAIL NOTIFICATION RECIPIENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>GADM GBM GBO SPARCS</td>
<td>Initiator, All GBOs for Assigned Dept ID, C&amp;G Fiscal Manager</td>
</tr>
<tr>
<td>GADM</td>
<td>GBM GBO SPARCS</td>
<td></td>
</tr>
<tr>
<td>GBM</td>
<td>GBO SPARCS</td>
<td></td>
</tr>
<tr>
<td>GBO</td>
<td>SPARCS</td>
<td></td>
</tr>
</tbody>
</table>

**CHANGE IN PI – ROUTES TO SPARCS FOR FINAL APPROVAL**

<table>
<thead>
<tr>
<th>INITIATOR</th>
<th>APPROVAL ROUTING</th>
<th>FINAL APPROVAL EMAIL NOTIFICATION RECIPIENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>GADM GBM DH GBO SPARCS</td>
<td>Initiator, All GBOs for Assigned Dept ID, C&amp;G Fiscal Manager</td>
</tr>
<tr>
<td>GADM</td>
<td>GBM DH GBO SPARCS</td>
<td></td>
</tr>
<tr>
<td>GBM</td>
<td>DH GBO SPARCS</td>
<td></td>
</tr>
<tr>
<td>GBO</td>
<td>SPARCS</td>
<td></td>
</tr>
</tbody>
</table>
## Change in Scope – Routes to SPARCS for Final Approval

<table>
<thead>
<tr>
<th>INITIATOR</th>
<th>APPROVAL ROUTING</th>
<th>FINAL APPROVAL EMAIL NOTIFICATION RECIPIENTS</th>
</tr>
</thead>
</table>
| PI        | GADM GBM GBO SPARCS | • Initiator  
            |                  | • All GBOs for Assigned Dept ID  
            |                  | • Department Head  
            |                  | • C&G Fiscal Manager |
| GADM      | GBM GBO SPARCS   |                                             |
| GBM       | GBO SPARCS       |                                             |
| GBO       | SPARCS           |                                             |

## Equipment Acquisition – Routes to C&G for Final Approval

<table>
<thead>
<tr>
<th>INITIATOR</th>
<th>APPROVAL ROUTING</th>
<th>FINAL APPROVAL EMAIL NOTIFICATION RECIPIENTS</th>
</tr>
</thead>
</table>
| PI        | GADM GBM DH GBO C&G | • Initiator  
            |                  | • All GBOs for Assigned Dept ID  
            |                  | • SPARCS |
| GADM      | GBM DH GBO C&G    |                                             |
| GBM       | DH GBO C&G        |                                             |
| GBO       | C&G              |                                             |

## Fabricated Equipment – Routes to Asset MGT for Final Approval

<table>
<thead>
<tr>
<th>INITIATOR</th>
<th>APPROVAL ROUTING</th>
<th>FINAL APPROVAL EMAIL NOTIFICATION RECIPIENTS</th>
</tr>
</thead>
</table>
| PI        | GADM GBM GBO AM | • Initiator  
            |                  | • All GBOs for Assigned Dept ID  
            |                  | • Department Head  
            |                  | • C&G Fiscal Manager |
| GADM      | GBM GBO AM      |                                             |
| GBM       | GBO AM          |                                             |
| GBO       | AM              |                                             |
## NO COST EXTENSION (1st/2nd Request) – ROUTES TO SPARCS FOR FINAL APPROVAL

<table>
<thead>
<tr>
<th>INITIATOR</th>
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</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>GADM</td>
<td>• Initiator</td>
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<tr>
<td></td>
<td>GBM</td>
<td>• All GBOs for Assigned Dept ID</td>
</tr>
<tr>
<td></td>
<td>GBO</td>
<td>• C&amp;G Fiscal Manager</td>
</tr>
<tr>
<td>GADM</td>
<td>GBM</td>
<td></td>
</tr>
<tr>
<td>GBM</td>
<td>GBO</td>
<td></td>
</tr>
<tr>
<td>GBO</td>
<td>SPARCS</td>
<td></td>
</tr>
</tbody>
</table>

## PREAWARD COST (<=90/>90 DAYS) – ROUTES TO SPARCS FOR FINAL APPROVAL

<table>
<thead>
<tr>
<th>INITIATOR</th>
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</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>GADM</td>
<td>• Initiator</td>
</tr>
<tr>
<td></td>
<td>GBM</td>
<td>• All GBOs for Assigned Dept ID</td>
</tr>
<tr>
<td></td>
<td>GBO</td>
<td>• C&amp;G Fiscal Manager</td>
</tr>
<tr>
<td>GADM</td>
<td>GBM</td>
<td></td>
</tr>
<tr>
<td>GBM</td>
<td>GBO</td>
<td></td>
</tr>
<tr>
<td>GBO</td>
<td>SPARCS</td>
<td></td>
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</tbody>
</table>

## SUBAWARD MODIFICATION – ROUTES TO SPARCS FOR FINAL APPROVAL

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<tr>
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</thead>
<tbody>
<tr>
<td>PI</td>
<td>GADM</td>
<td>• Initiator</td>
</tr>
<tr>
<td></td>
<td>GBM</td>
<td>• All GBOs for Assigned Dept ID</td>
</tr>
<tr>
<td></td>
<td>GBO</td>
<td>• C&amp;G Fiscal Manager</td>
</tr>
<tr>
<td>GADM</td>
<td>GBM</td>
<td></td>
</tr>
<tr>
<td>GBM</td>
<td>GBO</td>
<td></td>
</tr>
<tr>
<td>GBO</td>
<td>SPARCS</td>
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</tr>
</tbody>
</table>
### OTHER – ROUTES TO C&G FOR FINAL APPROVAL

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>GADM GBM GBO C&amp;G</td>
<td>Not applicable</td>
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<tr>
<td>GADM</td>
<td>GBM GBO C&amp;G</td>
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<tr>
<td>GBM</td>
<td>GBO C&amp;G</td>
<td></td>
</tr>
<tr>
<td>GBO</td>
<td>C&amp;G</td>
<td></td>
</tr>
</tbody>
</table>

### TRAVEL (DOMESTIC / FOREIGN) – ROUTES TO SPARCS FOR FINAL APPROVAL

<table>
<thead>
<tr>
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<tr>
<td>PI</td>
<td>GADM GBM GBO C&amp;G</td>
<td>• Initiator</td>
</tr>
<tr>
<td>GADM</td>
<td>GBM GBO C&amp;G</td>
<td>• All GBOs for Assigned Dept ID</td>
</tr>
<tr>
<td>GBM</td>
<td>GBO C&amp;G</td>
<td>• SPARCS</td>
</tr>
<tr>
<td>GBO</td>
<td>C&amp;G</td>
<td></td>
</tr>
</tbody>
</table>
General PMR Processing Notes

Project Modification Requests requiring C&G approval will “generally” be processed in the PMR system within four (4) business days of receipt of the request.

Project Modification Requests requiring SPARCS approval will “generally” be processed within the PMR system within seven (7) business days of receipt of the request.

Note: The extended processing time in SPARCS is to account for the processing of any requests originally sent to directly C&G that also require additional processing by SPARCS.

If a request is denied and resubmitted, the processing timeframe clock will begin again. The clock will begin when the request is routed back to the appropriate Central Office (i.e., C&G or SPARCS).

Follow-up Process for PMR

The follow-up process for Project Modification requests submitted to the sponsor for approval will be as follows:

- Initial follow-up should occur 30 calendar days after the date the request is submitted to the sponsoring agency
  - Follow-up will include sending an email to the appropriate agency Program or Granting Officer.
  - The Grant Business Officer (GBO) should be copied on this email communication.
  - Notes / a summary of the conversation(s) with the sponsoring agency will be added to the Comments Tab.
    - The actions necessary to obtain agency approval will be handled by the appropriate Central Office (i.e., C&G, or SPARCS).

- Secondary follow-up should occur 10 business days from the initial follow-up.
  - Follow-up will include contacting the appropriate agency Program or Granting Officer by phone.
• Notes / a summary of the conversation(s) with the sponsoring agency will be added to the Comments Tab.
  ▪ The actions necessary to obtain agency approval will be handled by the appropriate Central Office (i.e., C&G, or SPARCS).

• Third follow-up should occur 5 business days from the secondary follow-up.
  o Follow-up will include notifying the Grant Business Officer of the agency’s unresponsiveness and request assistance.

  o Notes or a summary of the conversation(s) with the sponsoring agency will be added to the Comments Tab.
    ▪ The actions necessary to obtain agency approval will be handled by the appropriate Central Office (i.e., C&G, or SPARCS).

**Multiple College Approvals:**

When a request is submitted that impacts multiple colleges, it is the responsibility of the GBO to ensure ALL necessary approvals have been obtained prior to submitting the request.

If the request being submitted impacts another PI’s project (i.e., Lead PI), the GBO for the college submitting the request MUST ensure approval is obtained from the Lead PI or designee (i.e., GBO) for the other college. This should be a written approval.

Written approval can be provided in two (2) ways:
1) Uploaded Document with the PI or Designees’ approval
2) Via the Adhoc process – Adhoc to the GBO
   a. It is the GBO’s responsibility to ensure the PI’s approval is received and maintained within their department files.

**Missing “Other” College Approvals:**

When a request is received without the “other” college(s) approval (i.e., multiple colleges), C&G and SPARCS staff will Adhoc the missing GBO(s).

It is the responsibility of the Adhoc GBO(s) to ensure the appropriate Fiscal Manager has been Adhoc after their approval. This is to ensure the request is returned for final review and approval.
REQUEST SPECIFIC SECTION

PROJECT MODIFICATION APPROVALS:
Awards for sponsored projects are issued to the identified grantee or contractor via an award document; SPARCS/C&G is designated as the institutional representative, to serve as the intermediary between the sponsor and the PI when implementing any changes in the project that require institutional and sponsor approval (such as changes in the scope of work, senior personnel, budget, and other modifications of award terms and conditions). When sponsor prior approval is required, the user should initiate a Project Modification Request (PMR) describing the desired change, with justification, and forward it to SPARCS/C&G for review and endorsement and submission to the sponsor.

Budget Modification

The Budget is the financial expression of the project or program as approved during the award process. It is not uncommon for a PI to determine that for efficient performance of the project, he/she must re-budget funds from one budget line or category to another.

Some sponsors have delegated this authority to the University to approve these type of changes or modifications.
Some sponsors require the University to formally submit a budget modification with an explanation of the need and the anticipated impact, if any, on the conduct of the work.

The **justification** should describe how the proposed budget modification will affect the technical purpose or scope of the project; contain a brief explanation of why the proposed budget modification was not planned originally, why other budgeted funds are now available for this purpose and the intended use of the funds.

A Budget Modification request may be submitted to realign the funds within specific budget categories. This type of modification may require agency approval.

A Budget Modification request may be submitted to move funds within Project Segments. Funds may only be moved to projects mapping to the **Same** Project Reference. The allowable list of projects can be found by pressing the magnifying glass.

When the magnifying glass is pressed, the approved list of projects will be displayed (*i.e.*, projects mapping to same project reference).

The Grant Business Officer is responsible for ensuring Budget Modification requests are **not** submitted within the last month of the project, unless an extenuating circumstance exist.

**Note:** When the request is submitted within the last month of the project, the Grant Business Officer MUST provide written approval (via upload or comment) of the extenuating circumstance. An example of the required approval statement is: “I, **Jane Doe**, Grant Business Officer authorize the submission of this request due to ...”

- The Worksheet information is as of the previous night

  **Note:** The use of the worksheet is totally optional. This is an additional resource but not required to use.
• The worksheet information will NOT print via the Print hyperlink

• If the worksheet information is used to create the journal line, the worksheet information should be printed and kept in the file for future reference.

• Press Budget Worksheet button to retrieve financial snapshot of the selected Project Segment (i.e., Project ID selected for PMR Request).

• Press Refresh Worksheet button to reload financial snapshot information. This is essential if the information displayed was pulled prior to today. This will reload with information as of the previous night.

• The Calculate Worksheet button will calculate the Revised Budget based on (Current Budget) +/- (Requested Change)

• The Budget Balance column = Current Budget – Expenditures. The Budget Balance Available DOES NOT include encumbrances.
Important items to remember:

- The Budget Modification request should NOT be used to circumvent current procedures as it relates to Participant Support Cost (PSC), Research Experience for Undergraduates (REUs) or special / restricted funding.
- Information entered within the worksheet will NOT automatically transfer to the journal.
- Information entered within the journal will NOT automatically transfer to the worksheet.
- The Worksheet will display a financial snapshot of the entire project.

Budget Correction:

A Budget Correction may be needed if the original budget is loaded incorrectly due to a misinterpretation of the budget categories based on the agency approved budget or due to a keying error.

A Budget Modification request, requesting a correction to the budget may be submitted within the first 90 days from the date the Project ID is set-up. This type of request may be submitted in two ways:

1) Through the PMR system as a Budget Modification Request

   *The Justification MUST indicate the request is a Budget Correction.*

2) By email to the Fiscal Manager.

   *The email must indicate the specific change necessary to correct the budget categories.*

All requests submitted 91+ days after the date the Project ID is set-up will be subject to the general rules for the processing a Budget Modification Request.

   *All correction requests are subject to a final review of the agency approved budget and approval by C&G.*
Adhoc Rules for Budget Modification Request:

When a Budget Modification request is entered that will impact project(s) within another college, it is the responsibility of the Initiator, Departmental Approvers, and Grant Business Officer to ensure the necessary approvals are obtained from the other college.

If the approval is obtained prior to submitting the request, the written approval must be uploaded to the request.

If the necessary approvals have not been obtained, the Initiator must ensure the other college’s GBO is inserted as an Adhoc Approver or Reviewer.

Note:
The ability to specifically insert another College GBO prior to the initiator’s GBO depends on the initiator’s PMR Role and whether their requests will route directly to the GBO.

For example, if the initiator is the GBM, the request when submitted will route directly to the GBO. Therefore, the initiator will not be able to insert the other college GBO prior to their GBO. Thus meaning, the other college GBO approval must be obtained out of PMR.

If the initiator’s request needs to route for an additional approval prior to their GBO, the initiator will be able to insert the other college GBO prior to their GBO. *This is contingent upon the workflow and position of the desired additional approval.*

Note:
Budget Modification should NOT be used to request a transfer of remaining funds from an **REU** (Research Experience for Undergraduates) or **PSC** (Participant Support Cost) Segment back to the Prime.
ACCOUNT CODE LISTING

BUDGET BY “SUMMARY” ACCOUNT STRUCTURE - CALS, COS, CVM, COD, CNR, AND RESEARCH & GRAD STUDIES

1000  Salaries
1800  Fringe
1990  Contracted Services
2000  Supplies
3000  Current Services
3100  Domestic Travel
3130  Foreign Travel
4000  Fixed Costs
5000  Equipment
6000  Tuition
6980  Subawards
8960  Facilities & Administrative Costs (Indirect)

BUDGET BY “DETAILED” ACCOUNT STRUCTURE - COE, COT, EDUC, AND CHASS

1112  Salary - Graduate Research Assistant
1116  Salary - Summer Faculty Support
1118  Salary - Release Time
1119  Salary - EPA Regular All Other - Post Doc
1219  Salary - SPA Regular Salary (Technician)
1410  Salary - Non-Student Regular Wage
1450  Salary - Student Regular Wage
1899  Fringe Benefits
1950  Honorariums
1990  Contracted Services
2999  Supplies
3110  In State Travel
3120  Domestic Travel
3130  Foreign Travel
3999  Current Services
4999  Fixed Charges - Service centers w/ approved use rate charge in 4998
5999  Equipment
6575  Graduate Tuition
6961  Undergraduate Tuition
6962  Stipends (No employment obligation)
6980  Subawards
8960  Facilities & Administrative Costs (Indirect)

8950  Budget Pool
<table>
<thead>
<tr>
<th><strong>Colleges</strong></th>
<th><strong>Name</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>CALS - College of Agriculture and Life Sciences</td>
<td>Dollie Moore</td>
</tr>
<tr>
<td>COD – College of Design</td>
<td>Felicia Womack</td>
</tr>
<tr>
<td>CED – College of Education</td>
<td>Stephanie Jackson</td>
</tr>
<tr>
<td>COE - College of Engineering</td>
<td>Patrick Hayes</td>
</tr>
<tr>
<td>CHASS - College of Humanities &amp; Social Sciences</td>
<td>Missy Seate</td>
</tr>
<tr>
<td>COM – College of Management</td>
<td>Brian Thomas</td>
</tr>
<tr>
<td>CNR – College of Natural Resources</td>
<td>Ellen Sanders</td>
</tr>
<tr>
<td>COS – College of Sciences</td>
<td>Cynthia Martin</td>
</tr>
<tr>
<td>COT – College of Textiles</td>
<td>Kina Morgan</td>
</tr>
<tr>
<td>CVM – College of Veterinary Medicine</td>
<td>Jeneal Leone</td>
</tr>
<tr>
<td>ISSC – Research Administration &amp; Other Groups</td>
<td>Ginny Moser</td>
</tr>
<tr>
<td>WRRI &amp; Sea Grant</td>
<td>Mary Beth Barrow</td>
</tr>
<tr>
<td>ITRE</td>
<td>Linda Lancaster</td>
</tr>
<tr>
<td>SBTDC</td>
<td>Barbara Odom</td>
</tr>
<tr>
<td>Kenan Institute</td>
<td>Cindy Malecha</td>
</tr>
</tbody>
</table>
Carry Forward

Some sponsors restrict the amount of funds that may be automatically carried forward to the next budget period. If all funds are not spent by the end of a budget period, the PI may wish to use the unobligated balance or remaining funds in the next budget period. In such cases, the PI must request the carry-forward in writing, countersigned by SPARCS, and explain why there are funds remaining at the end of the budget period and how the funds will be used in the next budget period.
Change in PI or Key Personnel

Sponsors award funding with the expectation that the named investigator will be responsible for directing or overseeing the project. If the investigator’s involvement is reduced or is not available for any reason, immediate notification to the sponsor is needed.

The University may request a change in PI on a grant for any of the following reasons:

- The PI transfers to industry or to another institution and is ineligible to continue the project.
- The university the PI is transferring to is ineligible to receive funds.
- Untimely death, serious illness, or injury renders the PI unable to continue work on the project.
- Change in the percentage of effort available by the PI to work on the project.
- Change of circumstances that require the PI's continued absence from the university or project for more than 3 months (e.g., sabbatical or military leave).
- Other circumstances that, in the opinion of the University, necessitate a change in PI.

A detailed justification must be provided explaining how the change will affect the overall project, effective date of the change, purpose of the change and qualification of the New PI (CV/resume).

These requests must also be approved by the Department Head prior to routing to the SPARCS Office for review and processing.
Change in Scope

Sponsors award funding with the concept that the proposed scope of work will be fulfilled with the approved funds.

In general, the Principal Investigator (PI) may make changes in the methodology, approach, or other aspects of the project objectives. However, the grantee must obtain prior approval from sponsoring agency for changes in scope, direction, type of training, or other areas that constitute a significant change from the aims, objectives or purposes of the approved project. The grantee must make the initial determination of the significance of a change and should consult with the College Research Office (CRO) as necessary.

The PI or sponsor may request a formal change in scope, an explanation for the revised statement of work and budget, purpose of the change, any change in PI’s effort and if supplemental funding will be needed.

**Note:** After a grant or contract has been awarded, the PI or sponsor may determine that the approved scope is not consistent with actual needs or direction the project.
Equipment Acquisition

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals $5,000 or more.

The purchase of capital equipment (equipment with a unit cost of $5000 or more) often requires prior approval by the sponsor if:

- the purchase of capital equipment was not included in the award budget, or
- the PI or PD wishes to purchase a piece of capital equipment different from that included in the award budget

Provide a generalized specification (cost, description) and justify the need for the equipment in relationship to the statement of work (why do you need the equipment).

**NOTE:** Equipment should not be purchased within the last 3 months of the project.

These requests must also be approved by the Department Head prior to routing to the Office of Contracts & Grants for review and processing.
Fabricated Equipment

Fabricated equipment is defined as an item of equipment that is built or assembled in its original form from individual parts by a PI and/or other sponsored project personnel, an internal shop, or an external shop.

If a fabricated equipment item will have an aggregate cost of less than $5,000, the individual costs for all acquisitions are subject to the relevant F&A rate. If you initially anticipate that the total fabrication will cost more than $5,000 and as such exempt the individual components from F&A but the final product ends up aggregating to less than $5,000 then all component costs will then be subject to F&A.

An instance where components are simply connected together in a system, such as when individual computers and servers are joined to create a network, does not constitute a fabrication.

**Remember:** If ownership of the final product is to transfer to the sponsor, the F&A rate applies to the individual fabrication components.

For fabricated equipment, be prepared to give the following:

- Sponsor and award type (grant/contract)
- Time frame for completing fabrication
- Estimate dollar amount
- Whether the item is a deliverable or not
- Components and individual costs
**Fabrications Notes:**

1) Must be approved by C&G
2) If approved then items under $5,000 can post to 55xxx, as long as they are not listed below as a “Never Capitalizable” item, and they are **used in the final fabrication**. Spare parts and repair parts cannot be included and would have to be moved back to the supply line.
3) Items simply wired together do not count as a Fabrication and will be reviewed individually.
4) Departments must notify the Capital Asset Group upon completion of a Fabrication, with a full listing of all charges included in the final fabrication for a final review, approval, and capitalization (if warranted) of the fabrication into Asset Management.

**Never Capitalizable:**

1) Supplies, consumables, replacement/repair parts
2) Modular workstations and cubicle offices.
3) Warranties
4) Maintenance Contracts
5) Subscription Services
6) Professional Services (Not Installation, Training, or Shipping/Freight)

When a Fabricated Equipment request is approved and the Approval Email generated, it is the Fiscal Manager’s responsibility to update the **Inventory Indicator** attribute. The Fiscal Manager will change the attribute based on whether an inventory is required.
Primary Criteria for Capitalization: Per Asset Management Guidelines

Must qualify under each of the following criteria....

1) Cost Threshold
   - $5,000.00 for a single piece of equipment (1 Computer, 1 Car, 1 RL Recorder)
     ▪ Include additional cost for Shipping/Freight, Installation, & Training
   - $100,000 for a single Software License

2) Life Expectancy
   - 2 or more years of life (ie subscriptions, rentals, leases for less than 1 year – not capital)

3) Physical Makeup of item
   - Singular Piece of Functional Equipment/Software
     • Computers, Monitors, Keyboards, Printers are all separate items
   - C&G Approved Fabrication
     • When parts are purchased in order to build a single piece of equipment. Ex. Capital Fabrication - Buy tires, an engine, a frame, some axles, etc to build a car (the pieces used in the final car would be allowed to be capitalized as a Fabrication)
     • Ex. Non-Capital Fabrication – Buy three computers and a router, which are then wired together (This is not a Fabrication)
No Cost Extension (NCE)

While sponsors expect Principal Investigators (PI) to complete projects by the stipulated end date, occasionally extra time is needed. A no-cost extension gives the PI extra time to complete the scope and objectives of the project without additional funds being provided by the sponsor. Although request may not be made for the sole purpose of spending remaining funds, you may expend remaining funds during the no-cost extension period. In the event your request is not approved, costs incurred after the end date would not be allowable.

The justification for the request must include information regarding the current project end date to the expected new end date, the amount of additional time requested, and the reason for the request. You should explain the scientific need for the extension, reason for the delay and what remains to be completed.

When requesting a NCE, sponsor’s terms and conditions must be adhered. This may require additional forms, budget or justification.

When a requested is submitted for a project with a Subcontract budgeted within the Prime, the NCE request will apply to that Prime/Parent only. It will not extend the Subcontract. To extend the Subcontract, a SubAward (Modify) request must be submitted.

Note:
The SPARCS Office will be responsible to entering the NCE information into the agency databases which include but are not limited to Fastlane, NASA, eRA Commons, Grants Online, Grant Solutions.
Most sponsors allow grantee institutions to incur pre-award costs up to 90 days prior to the start date of a grant award.

If pre award costs are not approved in the signed agreement, then agency approval is needed. The pre award costs must be for the effective and economical conduct of the project, and allowable on the project.

The request should contain the effective date of the request, a justification and explanation of type of change (payroll will require additional changes).
Subaward(s)

Subrecipients are entities that will contribute to the programmatic portion of the project. Their performance will be measured against whether the objectives of the project are being met. Subrecipients **ARE** subject to project compliance.
As the recipient of an award for a sponsored research project, the University may award financial assistance to a Subrecipient to facilitate performance of and payment for specific work to be conducted by the Subrecipient in connection with the sponsored project. A Subaward may be issued by the University as the recipient of a prime award or as the Subrecipient of another institution's prime award.

Therefore, Subrecipients must adhere to the University’s awarded terms and conditions. Subrecipients should provide a detailed budget similar to NCSU’s budgeted categories (i.e. salary, fringe benefits, travel, equipment, materials & supplies, consultants, indirect costs, etc.). Please note – if there is a sponsor restriction on F&A, direct costs, etc. then our Subrecipients must also adhere to said restriction in their budgets.

Subcontract agreement must be approved by the sponsor and include the following:

- A current CV/Resume
- Statement of work
- Budget justification (new, supplement or de obligation)
- Budget/project dates must fall within the range of the direct sponsor.
- Final reporting and billing due 30 to 60 days prior to term date of direct sponsor.

Termination of Subawards

Upon termination of any Subaward issued from NCSU to another institution, all financial, technical, property, patent, and other required reports should be received from the Subrecipient along with a statement that it releases NCSU from all further claims under the Subaward. The NCSU PI should indicate that the Subaward was carried out in accordance with the work statement.

Note:
Campus Users are REQUIRED to complete AND upload the Subaward Action Request form when submitting a request to issue or modify/terminate a Subcontract.
Domestic and foreign travel is a common activity that Principal Investigators (PI's) and research staff may engage in during the course of an award.

Sponsored travel must be justified, well documented, in compliance with the sponsor requirements and must be incurred within the period of the award.

The traveler must have effort on the project. The travel charges related to the traveler must be paid or cost shared from the sponsored award.

Travel costs must be:

- **Allowable**: Travel must be allowed under the terms of the award.
- **Allocable**: The travel is necessary to fulfill the programmatic objectives of the award charged for the travel expense.
- **Reasonable**: The travel costs are reasonable and not excessive; examples of excessive include stays at luxury hotels, expensive restaurants, the use of limousines, etc.

The trip must specifically benefit the project.
- The trip must have prior written approval on file.
- Funds must be available for the travel.
- If not in approved budget, agency approval is required
- Is foreign travel being charged to a federal award? If yes, foreign travel must be in compliance with the Fly America Act.
The “Other” template should only be used when the request you need to submit does not fit within one of the other ten (10) request type.

Listed below are some examples of the type of requests that should be submitted under “Other”:

- Change in the percentage of effort available by the PI to work on the project. This is change in percentage only and does NOT include a Change in PI.
- Change of circumstances that require the PI's continued absence from the university or project for more than 3 months (e.g., sabbatical or military leave). This does NOT include a Change in PI.
- De-obligation (*non-Subawards*)
  - A sponsor or PI may decide at any time to decrease the level of funding for an active project for various reasons (early termination, stop work, cut in funding, etc.).
  - A detailed justification explaining the purpose, amount, change in scope, PI effort and period change will need to be documented and approved.
- Outgoing PI Transfer
  - When a faculty member transfers to another institution and has received permission from his/her department and college to transfer the project.
    - Upon receipt of the necessary departmental and college approvals, contact Debbie Shoe, COI Protocol Manager to begin the initial phase of the transfer.
    - When instructed by Debbie Shoe, COI Protocol Manager to submit a PMR
      - Include a justification, effective date, and where the PI is going.
Prior to routing request to C&G, it is the responsibility of the GBO to Adhoc in Prior Approval Coordinator - Kathi McFadden (KSMCFADD) and Assistant Director, Operations - Stefanie Saunders (SDSAUND2) as a **Reviewer** after C&G and then COI Protocol Manager - **Debbie** Shoe (DHHUNT2) as the final **Approver** for the request.

- **Early Termination**
  - In certain instances, a project may terminate prior to the original expiration date, due to:
    - Accelerated rate of spending exhausts sponsored funds
    - PI leaves the institution and the project will not be transferred or assigned a new PI
    - Sponsor’s level of funding is reduced
    - Sponsor requests termination
    - Sponsor sends a Stop Work Order or Notice of Suspension (See **instructions in the Stop Work Order section**)

Award agreements typically include a clause for how an early termination situation will be handled. Generally, such notices would be sent by the sponsor to SPARCS, who should contact the Grant Business Officer (GBO) immediately.

If the notice is sent directly to the PI, a copy should be forwarded to SPARCS immediately. SPARCS will work with the GBO to evaluate the notice and plan a formal response to the sponsor.

**Important**: In the event of early termination, all required reports, such as financial, technical, and patents, must still be provided to the sponsor.
PMR Processing:

- A PMR should be submitted with the dates for the termination, the unobligated balance and a justification for the early termination.

✓ Stop Work Order

A Stop Work Order is a formal notice to cease or hold work on a contract. If not followed by an order to resume work, it amounts to termination of the contract.

(a) Stop-work orders may be used, when appropriate, in any negotiated fixed-price or cost-reimbursement supply, research and development, or service contract if work stoppage may be required for reasons such as advancement in the state-of-the-art, production or engineering breakthroughs, or realignment of programs.

(b) Generally, a stop-work order will be issued only if it is advisable to suspend work pending a decision by the Government and a supplemental agreement providing for the suspension is not feasible. Stop-work orders shall not be used in place of a termination notice after a decision to terminate has been made.

(c) Stop-work orders should include—

(1) A description of the work to be suspended;

(2) Instructions concerning the contractor’s issuance of further orders for materials or services;

(3) Guidance to the contractor on action to be taken on any subawards; and

(4) Other suggestions to the contractor for minimizing costs.

(d) Promptly after issuing the stop-work order, the contracting officer should discuss the stop-work order with the contractor and modify the order, if necessary, in light of the discussion.
(e) As soon as feasible after a stop-work order is issued, but before its expiration, the contracting officer shall take appropriate action to—

1. Terminate the contract;
2. Cancel the stop-work order (any cancellation of a stop-work order shall be subject to the same approvals as were required for its issuance); or
3. Extend the period of the stop-work order if it is necessary and if the contractor agrees (any extension of the stop-work order shall be by a supplemental agreement).

**PMR Processing**

- For a PI initiated Stop Work Order, a justification indicating the purpose for the request, and official date to stop work
- For agency imposed Stop Work Order, a copy of the letter from the agency must be sent to sps@ncsu.edu to begin processing the Stop Work Order.
- C&G will process the Stop Work Order upon receipt of the Award Notice from SPARCS.

- Research Experiences for Undergraduates (REU) is awarded from a sponsoring agency for a specific student.
  - A change in personnel, and a realignment of budget categories should be processed as PMR Type Other.

- Participant Support Cost (PSC) requires written prior approval from the agency to reallocate funds provided for PSC.
  - A request should be processed as PMR Type Other.
INTERNAL AWARD vs Segment:

INTERNAL AWARDS:
- An Internal Award is where the University awards funds under the delegated authority issued by a Sponsoring Agency.
- An Internal Award issued under delegated authority will have a RADAR # that is different from the Prime Award.

A Prime Award is identified as the initial award issued to the university. Once the Prime award is received at the University, the Internal Agency Representative will issue awards internally and/or externally based on the funds initially received from the sponsoring agency.

Note: For an external award (i.e., outside of NCSU), the requests should be submitted as a Subaward New or Modification.

SEGMENTS:
- An Internal Award “Segment” for a NCSU Principal Investigator when created when a Project ID is needed for either of the following reasons:
  - To distribute or issue award funds
  - To separate restricted funds
  - To account for specific award changes

For Example: Participant Support Cost (PSC), Research Experience for Undergraduates (REUs), Projects requiring the segregation of Next Year Funding, etc.

Note: The RADAR # for the Internal Award “Segment” will be the same as the Prime Award Radar #.
Internal Award Processing Notes:

Internal Award – Internal Segment:
Project Modification Requests relating to an Internal Award – “Segment” “MUST include a detailed justification explaining the type of modification required.

To process modification requests, approval is required from the Lead PI named on the Prime Award.

If the necessary approvals are obtained prior to submitting the request, the written approval must be uploaded to the request.

If the necessary approvals have not been obtained, the Initiator must ensure the GBO is inserted as an Adhoc Approver.

Note: The ability to specifically insert the GBO of another College prior to the initiator’s GBO depends on the initiator’s PMR Role and whether the initiator’s requests will route directly to their GBO or another approver prior to the GBO.

For example, if the initiator is the GBM, the request when submitted will route directly to the GBO. Therefore, the initiator will not be able to insert the other college GBO prior to their GBO. Thus meaning, the other college GBO approval must be obtained outside of PMR.

If the initiator’s request needs to route for an additional approval, the initiator will be able to insert the name of the GBO from another college prior to their GBO. This is contingent upon the workflow setup and the position of the desired additional approval.

For request related to an Internal Award “Segment” routed to SPARCS for final approval:
PMR Approvers with the SPARCS Approval Role will process the request in the following manner:

- SPARCS (SP) will review request for adherence to applicable guidelines
- The Processor, Negotiator and Sponsor approvals are not required
- SP will not generate an Award Notice
- SP will insert the C&G Fiscal Manager as an Adhoc Approver prior to approving request.
  - The Fiscal Manager will process the request in the following manner:
    - Review request for completeness and accuracy
    - Approve or Deny PMR
    - Upon approval, Print a copy of the request
      - PMR status should be = “completed”
    - Update Attribute Information
Internal Award – Internal Agency:

Project Modification Requests relating to awards issued by an “Internal Agency” MUST include a detailed justification explaining the type of modification required.

1) The C&G Fiscal Manager or PMR Approvers with the SPARCS Approval Role (i.e., “Triage Stage”) will review the request for completeness and accuracy.

2) Upon review of the request, the C&G Fiscal Manager or PMR Approvers with the SPARCS Approval Role (i.e., “Triage Stage”) will insert the Internal Agency Representative as an Adhoc Approver prior to approving the request.

Note: The Internal Agency Representatives are typically the GBO for the designated college.

3) Campus Users with “Delegated Authority” to act on the behalf of a Sponsoring Agency must next process and submit the request in RADAR. Processing involves Issuance of the Internal Award Notice.

- RADAR will generate an email to the GBO, SPS@ncsu.edu and additional recipients entered.

4) The SPARCS Assistant Director, Operations will assign the request in RADAR for processing

5) The SPARCS Centers Coordinator will upload and print necessary paperwork

6) The SPARCS Compliance & QA Accountant will perform a final Quality Control (QC) Review of the Award Paperwork

7) The SPARCS Compliance & QA Accountant will forward the Award Paperwork to C&G for processing

8) Upon receipt of the Award Paperwork, the C&G Fiscal Manager will:

- Print the PMR
- Update the attribute information based on the new award or modification documentation
The NCSU Internal Agency Representatives include but are not limited to:

**Internal Award - Agency**

- Center for Dielectrics & Piezoelectrics (CDP)
- NCSU Sea Grant Program
- Laboratory for Analytic Sciences (LAS)
- NCSU Future Renewable Electric Energy Delivery & Management Systems Center (FREEDM)
- NCSU NC Space Grant Consortium
- NCSU Research & Innovation Seed Funding Program
- NCSU Advanced Self Powered Systems of Sensors and Technologies (ASSIST)
- NCSU Water Resources Research Institute (WRRI)
- Biomass to Biochemical & Biomaterials Consortium (BTB2c)
- NCSU Industrial Extension Service (IES)
- NCSU Professional Science Master
- Center for Integration of Composites into Infrastructure (CICI) – NCSU Research Site
- Forest Biotechnology Industrial Research Consortium (FORBIRC)
- NCSU Silicon Solar Consortium (SiSoC) Research Center
- Center for Bioenergy Research and Development (CBERD) – NCSU Research Site
- Southern Forest Resource Assessment Consortium (SOFAC)
- NCSU Ergonomics Center of North Carolina (ECNC)
- NCSU Nonwovens Cooperative Research Center
- NCSU Center for Engineering Applications of Radioisotopes (CEAR)
- NCSU Center for Innovation Management Studies
- NCSU Precision Engineering Center

**Contact Name**

- Pat Hayes / Rosette Tavolacci
- Mary Beth Barrow
- Ginny Moser / Gail Platt
- Pat Hayes / Rosette Tavolacci
- Pat Hayes / Rosette Tavolacci
- Pat Hayes / Rosette Tavolacci
- Pat Hayes / Rosette Tavolacci
- Pat Hayes / Rosette Tavolacci
- Mary Beth Barrow
- Larisa Slark
- Pat Hayes / Rosette Tavolacci
- Stefanie Saunders
- Pat Hayes / Rosette Tavolacci
- Ellen Sanders, Interim Director
- Pat Hayes / Rosette Tavolacci
- Pat Hayes / Rosette Tavolacci
- Ellen Sanders, Interim Director
- Larisa Slark
- Larisa Slark / Kina Morgan
- Larisa Slark
- Brian Thomas
- Larisa Slark
Viewing PMRs through the PI Portal / Research Admin Portal:

The PMR tab within the PI Portal will provide the viewer a complete list of all PMRs submitted per project.

The PMR list includes the Request ID, Request Type, Request Status and Approval Level.

Press the PMR Request ID hyperlink to open the PMR request

The Approval Level column will indicate the current approval needed to continue processing the PMR.

Note:
Requests with a “Completed” Request Status will have NO information in the Approval Level Column. The field will be blank.
Where to get help:

Help Processing a Request: *(i.e., Help not related to system access)*

- **How do I enter a request and what is required?**
  - Contact your College Grant Business Officer for assistance

- **If you have submitted a request and need to check the status of the approval**
  - Review the approval and processing comments within the PMR
  - For additional assistance, contact your college Grant Business Officer
  - Contact appropriate Central Office for assistance (i.e., C&G or SPARCS)

- **If you have access to PMR but need other assistance with how to process a request, listed below are your contacts in order of priority.**
  1) Departmental Representative
  2) College Grant Business Officer
  3) For C&G Requests:
    a. C&G Fiscal Manager assigned to Project
    b. C&G PMR Help Desk Email – cnghelpdesk@ncsu.edu
    c. C&G PMR Help Desk Phone – 919-513-7954
  4) For SPARCS Requests:
    a. Send email to pmr-modifications@ncsu.edu
Where do you get help with system or access issues:

**USERS ARE NOT REQUIRED TO SUBMIT A SAR REQUEST TO GAIN ACCESS**

- If you are Department Bookkeeper, Contract Manager or Grant Manager (i.e., GADM Role) and do not have access to PMR – **contact your Grant Business Officer** (formerly, CBO or CRO)

- If you are a College Reviewer or Approver or have designated college approvals (i.e., GBM Role) and do not have access to PMR – **contact your Grant Business Officer** (formerly, CBO or CRO)

- If you are a Department Head or Designee and do not have access to PMR – **contact your Grant Business Officer** (formerly, CBO or CRO)

- If you are the Grant Business Officer (GBO) or Designee and do not have access to PMR – **Contact Thelia Burrell via phone at 919-515-8006 or via email at thelia_burrell@ncsu.edu.**

- General System access issues - **Contact Thelia Burrell via phone at 919-515-8006 or via email at thelia_burrell@ncsu.edu.**