E-STATUS GRANTS
Provost budget officers
12/10/2009
Jennifer Miles

Process

- Long standing procedure
- Request an account using this form
  http://www.uky.edu/eForms/forms/action.pdf
  - Key is chair person’s signature agreeing to this:
    - “if the requested action is for Pre-award costs the chairperson must sign indicating the department will assume responsibility for expenditures incurred if the award is not received”
- To create grant, OSPA must have:
  - Fully signed Internal Approval Form (IAF)
  - Financial Disclosure forms
  - Fixed price form, if applicable
- Intended to be short-term (<90 days) because SPA does not invoice during this time.
Advantages

- Forms completed
- HR assignments can be updated
- DOEs can be updated with committed effort
- Expenses can be charged to grant and will not have to be JV’d later
- Others?

Disadvantages

- In unlikely event the award never materializes, all expenses must be moved to a departmental research cost center
- Revisions to HR/DOEs would be necessary to move to departmental research
Questions and Discussion

- Questions
- Relationship to FES expected cost centers

COST SHARE AND FUNDING

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Cost sharing policy

Key difference:
- Stronger language to discourage voluntary cost sharing
- Voluntary uncommitted included
- PI effort is expected on all sponsored projects
- Definitions

Reasons revised
- The National Science Board released a report in early August which “prescribes a set of recommendations with two primary objectives: (1) to allow, but narrowly circumscribe, the application of mandatory cost sharing requirements in NSF programs in which cost sharing is foundational to achieving programmatic goals, and (2) to prohibit voluntary committed cost sharing in NSF proposals and thus eliminate post-award tracking and reporting requirements associated with such cost sharing.”

Locally
- Ties us university resources and adds to the burden of administering grants
- Negative impact on future F&A rates
- New format for revised BPMs

Definitions

- Mandatory Committed Cost Sharing:
  - Cost sharing that is required by law, statute or regulation, written in the application guidelines for a specific program, or included in the award document. Mandatory committed cost sharing is recorded in the University’s accounting system and must be reported to the sponsor.

- Voluntary Committed Cost Sharing:
  - Cost sharing that is not required by law, statute or regulation, nor written in the application guidelines, but was offered by the investigator in the proposal. Voluntary committed cost sharing is recorded in the University’s accounting system and must be reported internally.

- Voluntary Uncommitted Cost Sharing:
  - Cost sharing that is not offered in the proposal and is not included in the award document. Voluntary Uncommitted Cost Sharing is not recorded in the University’s accounting system and is not reported internally or externally. Uncommitted cost sharing most commonly
Cost share funding program

FUNDING PROGRAM – JV REPLACEMENT
- Can be used to fund all cost sharing from a single source cost center per department
- Alleviates need for manual JV
- Will fund up to amount where expenses exceed revenue
- Run (how often) for those departments who want it

FUNDING PROGRAM – LAST RESORT
- Will be used when grant ends in order to close grant in a timely manner
- At year end to balance cost share fund revenue and expenses

Discussion

- Definitions -
  - Voluntary Committed Cost Sharing: Cost sharing that is not required by law, statute or regulation, nor written in the application guidelines, but was offered by the investigator in the proposal. Voluntary committed cost sharing is recorded in the University’s accounting system and must be reported internally.
  - Voluntary Uncommitted Cost Sharing: Cost sharing that is not offered in the proposal and is not included in the award document. Voluntary Uncommitted Cost Sharing is not recorded in the University’s accounting system and is not reported internally or externally. Uncommitted cost sharing most commonly

- Current program – use or discard?
- Future development opportunities
  - What is needed to administer cost sharing more effectively?