

# Post Award Guidelines

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## Reporting Requirements

### Technical

The PI is responsible for preparing the technical report. Either the PI or SPAdmin can be responsible for submitting the report, either via an electronic system and/or in paper. SPAdmin's review of a technical report is focused on whether it contains the required elements and is in the proper format; scientific content is the incumbent on the PI.

### Financial

SPAcctng is responsible for preparing and submitting the financial report, via an electronic system and/or in paper, based on the information in SAP. Financial reporting and invoicing often occur simultaneously. Contact [SPAccounting](#) for questions related to post award financial compliance.

### Changes

In general, UNMC is allowed some flexibility to implement a project differently than was proposed. Depending on the sponsor's guidelines and the nature of these changes, they may be made:

- At the PI's discretion
- With approval from SPAdmin
- With notification to the sponsor
- Only with approval from the sponsor

Changes are formalized as a revised Notice of Award or amendment. They may include changes to:

#### 1. Scope

It is understood that an investigator will make adjustments as new information is received throughout the project. These adjustments are often reported to a sponsor via the next progress report. Should the investigator take the project in a new direction, it may be necessary to involve the sponsor earlier.

Potential indicators of a change in scope include:

- Change in the specific aims approved at the time of award
- Change from the approved use of live vertebrate animals or involvement of human subjects
- Shift of the research emphasis from one disease area to another
- Application of a new technology
- Adding a new subcontract or an international component
- Change in other senior/key personnel not specifically named in the NOA

## 2. **Re-budgeting**

It is understood that actual costs might not equal what was anticipated on a proposal budget. Actual expenditures are reported to a sponsor via the next financial report. Should the actual costs differ significantly from what was anticipated, it may be necessary to involve the sponsor.

“Significant rebudgeting” generally refers to an expenditure in a single direct cost budget category that deviates (increases or decreases) from the categorical commitment level established for the budget period by 25 percent or more of the total costs awarded.

Sponsors may set lower thresholds or set line-item restrictions (e.g., equipment). Also, any funding restrictions contained in the funding opportunity announcement would still apply (e.g., if the FOA did not allow salaries, one could not re-budget into the salary line-item).

## 3. **Effort**

When a certain level of effort is stated in a proposal, either in terms of Person Months or percent effort, UNMC has made a commitment to the sponsor that that individual will spend that time on the project, either paid for by the award or cost-shared by UNMC. It is understood that month to month time may fluctuate, but the individual must spend the stated average over the project period.

Generally, we must seek prior approval by the sponsor if the PI or other key personnel will:

- Withdraw from the project entirely
- Be absent from the project during any continuous period of 3 months or more
- Reduce time devoted to the project by 25 percent or more from the approved level

It is important to monitor incremental effort changes in order to engage sponsors when the threshold is crossed.

## 4. **Carry-forward**

Most NIH (and NIH-style) awards are funded in one-year budget periods as part of a five- (or less) year “cycle.” Treatment of funds that remain at the end of each year vary by sponsor and program.

For most NIH awards (“SNAP”), UNMC has been granted “expanded authorities” to carry “forward” (or carry “over”) funds from one budget period to the next, without prior agency approval. For these awards, if the amount remaining is greater than or equal to 25% of the amount awarded for that year (exclusive of any other funds), then UNMC must explain in the progress report why there is a significant balance and how those funds will be used

in the next budget period.

For some NIH awards (non-“SNAP”), UNMC must request prior agency approval to carry “forward” (or carry “over”) any funds from one budget period to the next, by:

- Submitting a request that explains why there is a significant balance and how those funds will be used in the next budget period
- Reporting the balance on the financial report

Other sponsors’ policies may:

- Be similar to NIH
- Be more restrictive (e.g., no movement of funds between budget years)
- Be less restrictive (e.g., no segregation of funds between budget years)

In order to manage cash flow, it is important to understand a sponsor’s carry-forward policies. Some investigators may think it is prudent to conserve funds during the award, in order to have sufficient funds on hand for unforeseen emergencies or to extend the project period (see No-Cost Extension below), but they run the risk of the sponsor determining the funds are not needed and pulling them back.

5. **No Cost Extension (NCE)** For most NIH awards (“SNAP”), UNMC has been granted “expanded authorities” to extend the project end date once for up to one year in order to complete the project. To extend the end date a second time and/or beyond one year, UNMC must require approval from the sponsor.

Other sponsors’ policies may:

- Be similar to NIH
- Be more restrictive (e.g., end date cannot be changed)
- Be less restrictive (e.g., end date can be changed multiple times)

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## Continuation

After the initial award is made, the project may continue with additional funding from the sponsor.

### Non-competitive (progress report)

A sponsor may initially commit to several years of funding, contingent on satisfactory progress. Most NIH (and NIH-style) awards are funded in one-year budget periods as part of a five- (or less) year “cycle.” A non-competitive continuation of the project may be triggered by the submission of a progress report. It does not have to be peer reviewed again.

### Competitive (renewal)

A sponsor may consider funding a project again. Most NIH (and NIH-style) awards can be renewed. A competitive continuation of the project takes the form of a complete application. It has to be peer reviewed again.

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