

Issuing Department	Research Accounting Services
Title	Re-budgeting/Project Modifications
Effective Date	December 26, 2014

Scope of Policy & Rationale:

I. Background

In the normal course of a sponsored project, changes in the budget or other aspects of the project may become necessary. Some of these items requiring re-budgeting or project modifications may be subject to the approval of Temple Grants Management and/or the funding agency. In all cases, the Principal Investigator should contact Temple Grants Management first. The most common circumstances requiring a change, (other than a rebudget) may include actions such as extending a project end date, extending the project end date in conjunction with an increase in funding, changing the scope of the award, and/or transference of an award to another Principal Investigator or institution.

The University generally seeks approval from federal funding agencies for any changes in the scope of work, changes in key personnel, and requests for additional funds.

II. Procedures for Handling Project Modifications

1. Sponsor Modifications

1.1. Continuations

1.1.1. New Grant and Fund Number Established (One-to-One Relationship)

Approximately 2 to 3 months prior to the end of a project period, the Principal Investigator (PI) and departmental business manager will receive a notification via email from the Director of Research Accounting Services (RAS) asking whether the award is going to be extended. The PI and/or Business Manager should respond to this notification indicating that either the award is ending or that they are expecting a continuation of the award from the sponsor. Any documentation supporting that the award will be continued should be sent with the continuation memo. In many instances formal notification from the sponsor is not available, when this is the situation, the PI or business manager should forward that information, when available, to their grant analyst so that they may update the grant budget and corresponding grant information accordingly.

If the award is expected to continue, the Associate Director of Research Accounting Services will evaluate whether or not the existing Grant and Fund number should be utilized. If the sponsor requires that each year of the award be reported on separately, a new Grant and Fund number will be assigned in the Banner Financial System. When the grant and related fund numbers are established a workflow notification will automatically be sent to the appropriate representatives in Temple Grants Management, Banner Security Administration, as well as the PI(s) and Business Manager(s). The Banner Security Administrator will automatically provide access to this Fund to the PI indicated on the workflow email. The budget will be updated at the time of set-up if it is available, otherwise it will be updated when received by Research Accounting Services.

1.1.2. Same Grant, but New Fund Number Established (One-to-Many Relationship)

If the award is continuing, but the Associate Director of Research Accounting Services deems that only a new fund is required because separate billing for the new award is not required, the grant record will be updated to reflect the extension. The budget will be updated at the time of set-up if it is available, otherwise it will be updated when received by Research Accounting Services from the department. A

workflow will be triggered when end dates and/or cumulative amount on the grant record are updated. This workflow will be sent to Temple Grants Management, Banner Security Administration, the PI(s) and Business Manager(s).

1.1.3. Same Grant, Same Fund Number (One-to-One Relationship)

In certain circumstances, it may be warranted to keep the same grant and fund number assigned and just extend the project and funding period end dates. A workflow will be triggered when end dates and/or cumulative amount on the grant record are updated. The budget will be updated at the time it is received by Research Accounting Services. This workflow will be sent to Temple Grants Management, Banner Security Administration, the PI(s) and Business Manager(s).

2. Carry-Forward of Funds

Some agencies allow carry-forward funds from one budget period to the next. If the agency requires prior approval of the carry-forward, the PI must justify and document the carry-forward. The justification must be on file with Temple Grants Management. Temple Grants Management will notify Research Accounting Services of the carry-forward approval. Research Accounting Services will evaluate the situation based on the facts and circumstances and update the grant and fund records in accordance with the procedures outlined in Section 1.1.1 through 1.1.3 above.

3. No Cost Extension

If a no-cost extension is deemed necessary by the Principal Investigator, they should submit a request for approval to both the awarding agency and Temple Grants Management. Once approval is received from Temple Grants Management, Research Accounting Services will update the grant information with the new project end dates that reflect the approved extension. In these situations, the existing grant and fund number will be utilized. A workflow notification will be issued to Temple Grants Management, Banner Security Administration, the PI(s) and Business Manager(s) when the grant record's project end dates are updated.

4. Change in Scope

A change in the scope of the research objectives must be approved by both Temple Grants Management and the funding agency. The documentation related to this change should be provided to Temple Grants Management and housed in the eRA system.

5. PI Transfer/Change

Temple Grants Management handles any changes related to the level of participation of a Principal Investigator, including a complete withdrawal from the project. Temple Grants Management will advise Research Accounting Services if the project is being transferred to another investigator or if the project is to be terminated. If the project is being terminated, typical close-out procedures will be followed and the grant's project and budget period end dates updated accordingly. Further, in situations where the grant is terminated, it may be necessary to reduce the project's budget and return funds already received. This will be completed within 90 days of the award's termination.

6. Transfer of Project to Another Institution

If a project is to be transferred to another institution before the expiration of the project period, Temple Grants Management is to be notified so that it can make appropriate plans. If Temple Grants Management agrees that the transfer is in the best interest of all parties, it will contact the appropriate officials at the funding agency and at the recipient institution to ensure there will be no diminution of services and that the change is conducted in a timely, efficient and organized manner. After all University obligations have been met, remaining funds may be transferred to the new institution.

Research Accounting Services will proceed with a refund and close-out procedures upon notification of the transfer from Temple Grants Management. The grant project and budget end dates will be updated to reflect the agreed upon transfer day and the award will be closed within 90 days of the end date.

7. Re-budgeting

7.1. Self-Service Banner Budget Adjustment

Research Accounting Services provides to the University community the ability to re-budget using Self-Service Banner. This function is used in cases when the budget initially provided was not detailed and the business manager and PI would like to allocate salary and non-salary budget to other account codes. Budget entries can only be made within compensation or within non-compensation. Transferring between compensation and non-compensation is not permitted. Budget entries submitted through Self-Service Banner must be followed-up with an email to the grant analyst responsible for the award with an explanation. Further, the entry will require approval by the management of Research Accounting Services in order to be posted to the general ledger.

7.2 Re-Budgeting requiring Agency Approval

When an investigator requests a budget revision, prior to the expenditure of funds, Temple Grants Management must approve the request and the justification. The request may be approved if sufficient funds remain in the award and if the funding agency grants Temple Grants Management approval authority. If approval from the funding agency is necessary, the PI must justify in writing the request to the funding agency; Temple Grants Management must countersign this written request.

Temple Grants Management will notify Research Accounting Services of any approved re-budget requests. Research Accounting Services will then update the budget in the Banner financial system within 5 days of the approval.