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A. Federal regulations apply

1. OMB Uniform Guidance, 2 CFR 200

- x Federal research grants have expanded authorities
- x Federal cooperative agreements only have expanded authorities if noted in award terms and conditions
- x Federal contracts do not have expanded authorities
- x Special terms and conditions of the award may limit approval authority

B. Usually have to be closed out within 90 days of the expiration date. Final reports may include one or more of the following:

1. final invoice
2. final financial report
3. final invention report
4. final property report
5. final technical report

C. The following charges are normally not allowable on federally sponsored agreements, including federal pass-through charges:

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A. Final Invoices/Expenditure Reports:

1. Most<sup>1</sup> final invoices are due within 30 days, with the exception of agreements that expire June 30. Those invoices are due July 15 or earlier. It is imperative that expenditures are reflected on the ledgers in a timely manner due to the brief window available to submit final invoices.
2. LA Board of Regents (BOR) R&D and Enhancement awards allow 90 days for submission of the final expenditure report.
3. Other BOR awards i.e. Federal pass-through awards and Special Programs allow 15, 30, 60 or 90 days for the submission of the final expenditure report. Each award must be reviewed to ensure the final expenditure report is submitted timely.

B. June invoices:

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- a) Written approval from EPA is required for the following:
- 1) Change in key personnel
  - 2) Change in scope
  - 3) Need for additional funding
  - 4) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator
  - 5) Transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa
  - 6) Transfer of funds allotted for training allowances (participant support costs) to other cost categories
  - 7) Subcontracts not included in the approved budget



- a) Most awards are issued via a grant
- b) NASA requires prior approval of a change in PI. They do not make the distinction of a Co-PI. Key personnel commitments are only required of the PI.
- c) Invention Reports
  - 1) Annual Invention Reports are due each year on the anniversary of the grant
  - 2) Final invention reports are due within 90 days of the end of the grant
  - 3) Negative reports are required
- d) Property Reports
  - 1) Annual and Final Property Reports are required
  - 2) Applies only to NASA property in the custody of the grantee
  - 3) Does not apply to equipm

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a) Written approval from NOAA is required for the following:

- 1) Change in key personnel
- 2) Change in scope
- 3) Pre-award costs incurred more than 90 days before the begin date
- 4) Transferring amounts from training/fellowship costs into another category
- 5) Use of additional costs or matching for program income
- 6) Changes that require additional funds

b) LS0-6(r)8.7())JJ/TT4 1 Tf0 T56Tj91 Td(6))Tj20 Tc T.004 Tw J0.001004 Tc -0.004 Twpy6Tj..001

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- a) Written approval from NSF is required for the following:
  - 1)

- a) Written approval from USDA is required for the following:
  - 1) Change in PI
  - 2) Change in scope
  - 3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator
  - 4) Additional funding
  - 5) More than 50% of the total award is subcontracted
  - 6) Salary rates of pay that exceed an Executive Level IV salary range (\$155,500)
  
- b) LSU can internally approve the following on an Internal Prior Approval Request Form:
  - 1) 90 day pre-award costs
  - 2) One-time extension up to 12 months
  - 3) Equipment acquisition > \$5,000
  - 4) Additional compensation
  - 5) Subcontracts not included in the approved budget that are less than 50% of the award
  
- c) Unallowable Costs:
  - 1) Entertainment costs regardless of the apparent relationship to the project
  - 2) Business meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting
  - 3) Independent research and development costs
  - 4) In, some instances, indirect costs and tuition costs
  - 5) Compensation for injuries to persons or damage to property arising out of project activities
  - 6) Renovation or refurbishment of research spaces
  
- d) Rebudgeting is normally allowable but award may include special terms and conditions
  
- e) Funds may be carried forward from one budget period to the next
  
- f) Expenditures for the acquisition or improvement of general and special

of the equipment is appropriately prorated among the activities to be benefitted

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- a) Written approval from DOE is required for the following:
  - 1) Change in scope
  - 2) Change in key personnel
  - 3)



- a) The agreement should be reviewed for specific rebudgeting rules. The following are a few examples of the wording usually found in the agreements:
- 1) "Recipients will be allowed to re-budget within the cost categories that are approved under the award."
    - a. Rebudgeting is allowed between categories that are allowable by -BOEM
    - b. The categories specified in the budget do not have to be adhered to
  - 2) "Recipients will be allowed to re-budget within the cost categories that are approved under the award," AND "For non-construction, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed 10% of the current total project budget when the federal funding exceeds \$100,000."
    - a. This means that if the award is over \$100,000, the 10% rebudgeting applies
    - b. If not over \$100,000, rebudgeting is allowed within categories that are allowable by -BOEM
  - 3) "Recipients are required to report deviations from budget and




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- f) NIH is required to be notified in writing if the approved project director or principal investigator disengages from the project for more than three months, or a 25 percent reduction in time devoted to the project.
- g) NIH imposes a salary cap for PIs. Excess salaries exceeding the cap must be paid with non-federal funds. Contact SPA analyst for current salary cap.

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- 1) Allowability of costs:
  - a. Federal portion usually follows the federal guidelines
  - b. Support fund portion follows the Request for Proposal (RFP) which is specific to each award. Refer to the RFP for allowability of costs.
  
- 2) Both sources of funds are subject to the rebudgeting provisions listed in the award

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- 1) Rebudgeting provisions are listed in each award
- 2) Refer to the RFP for allowability of costs



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a) Many DCFS agre

- a) Most awards are contracts
- b) These agreements are invoiced quarterly based on actual expenditures as allowable by Uniform Guidance
- c) Progress Reports:
  - 1) It is mandatory that the PI's progress report be submitted with the invoice
  - 2) It is imperative that the progress report be sent to SPA on a timely basis
- d) Cost Sharing:
  - 1) Must be reported on each invoice
  - 2) Must be documented or committed in order to be reported
  - 3) Projected cost sharing is not reported
- e) Expenditure to Cost Sharing Ratio:
  - 1) Some agreements must maintain a 75%/25% ratio between expenditures and cost sharing
  - 2) LDWF is strictly enforcing this requirement and withholding payment if the balance is not maintained
- f) Carryforward:
  - 1) Carryforward of funds from one fiscal year to the next is normally not allowed
  - 2) Some agreements allow carryforward of funds with written justification
  - 3) Separate grants are set up for multiple year projects
- g) The due date of the final invoice and progress report varies by agreement. In some cases, it is necessary to contact LDWF regarding the deadline.

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