Salt Lake Community College
Office of Sponsored Projects
4600 So. Redwood Rd, AAB 101
Salt Lake City, Utah 84123   (801) 957-4698

Post Award Modifications

Review Dates: _____ _____ _____ _____ _____ _____

Revision Dates: _____ _____ _____ _____ _____ _____

Obsolete Date: _____ Made Obsolete By (initials): _____

Approved By: _____ _____
                            OSP Director/Designee   **Date**

PURPOSE, SCOPE, AND PRINCIPLE:

This Standard Operating Procedure (SOP) describes the roles and responsibilities of the Office of Sponsored Projects (OSP) when it initiates modifications to awards, whether Salt Lake Community College (SLCC) is a prime or subrecipient. It describes the modification process, modification types and other considerations that may apply in process, including general roles of the Principal Investigator (PI) or project staff when applicable. This SOP does not address the process for modifying and approving subawards/contracts made by SLCC.

The process and approvals needed may vary depending on the Sponsor and type of modification requested. Those routed through OSP include review and approval that could involve implementation steps by other departments such as the Business Office (BOF) and Budget Office (BGT). Procedural steps attributed to the BOF, BGT and PI are included for clarification purposes only and OSP is not responsible to ensure the steps listed for each group are followed.

Failure to properly request and receive approval for award modifications can result in penalties and undesirable consequences which may include the following:
1. Disallowed costs resulting in payback of money to Sponsor
2. College being designated High Risk
3. Penalty status on electronic reimbursements
4. PI/College disbarment from future federal funding
5. Loss of reputation
6. Fines or imprisonment

RESPONSIBILITIES:
A. OSP Personnel
1. Work with PI/Designee to determine if award modification is needed
2. Determine if modification requires Sponsor approval
3. Determine the documents and formats required for modification
4. Work with PI/Designee and others, as needed, to prepare modification documents
5. Obtain required approvals and submit to Sponsor
6. Update "Project Lifecycle Form" as needed

B. PI/Designee
1. Work with OSP Personnel to determine if award modification is needed
2. Work with OSP and BOF on compiling and submitting necessary documents to request modification

C. BOF Grant Accountant
1. Review budget change requests
2. Assist with approved budget change implementation

D. BGT
1. Process Budget Transfer Form
2. Update Banner as needed

DOCUMENTS/RESOURCES NEEDED:
Circular A-110 Post Award Requirements (http://www.whitehouse.gov/omb/circulars_a110#25)
Circular A-21 Cost Principles for Educational Institutions
        (http://www.whitehouse.gov/omb/circulars_a021_2004/)
Code of Federal Regulations, Title 2, Subtitle A, Chapter II, Part 200
        (http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)
College Policy and Procedures (http://www.slcc.edu/policies/index.aspx)
Project Lifecycle Form (shared drive/DOCUMENTS/Forms/Active)
Temporary Budget Transfer Request (pink) (http://www.slcc.edu/budget/forms.aspx)

DEFINITIONS: N/A

PROCEDURE:

NOTE: The steps in this procedure are performed by OSP Personnel unless stated otherwise.

See Attachment A for reference to award modification types and actions involved.

See Attachment B for reference to modification types, methods, and approvals attributed to various Sponsors.

A. Determine if Award Modification is required. The steps in this section are intended to provide guidance when this information is not already known and, therefore, performed as needed.
1. Budget Modifications: If PI requests change to budget only - determine if written modification request is necessary with process in A.2.a
    a. If written modification request not necessary
        1) Work with the PI and Grant Accountant, as appropriate, to document/implement change
        2) Complete applicable steps in Section C
    b. If modification is necessary, proceed to step A.2.b. to determine approval needed
2. All Modifications:
    a. Review award documents to determine if modification is required. If terms are not outlined as needed review the documents in order below for guidance:
        1) Review Sponsor terms and conditions.
        2) Review the applicable Federal Regulations below:
            a) Circular A-110 Post Award Requirements (For awards made prior to 12/26/14)
            b) Title 2 CFR 200, Subtitle A, Chapter II, Part 200, Subpart D – Post Federal Award Requirements – (For awards made after 12/26/14)

     b. If modification is required:
        1) Determine modification information, documents and approval requirements
           a) See step A.2.a for how and where to search for these requirements
        2) Proceed to step B or C as applicable

NOTE: If needed, contact assigned Sponsor award official for clarification or direction

B. Award Modifications Requiring Sponsor Approval
   1. Determine modification requirements and documentation format
     a. See step A.2.a for how and where to search for these requirements
   2. Assist PI/Designee to complete documents needed. Modification request could be a combination of sponsor, college and/or self-originated documents including, but not limited to, the following:
     a. Written Request – Letter or other Sponsor prescribed format describing reason for change, how change supports the award goals, details supporting the changes, and pertinent citations or other information in support of the request
     b. Budget Modification – Excel, word table or other Sponsor prescribed format that reflects changes to budget line items and/or overall costs
     c. Budget Justification – Written request or other prescribed format that describes basis of the new budget, and adherence to project terms and conditions
        1) If budget requirements are not contained in award, reference the following compliance guidance for costs and inclusion of them:
           a) Circular A-21 Cost Principles for Educational Institutions (awards made prior to 12/26/14)
           b) Title 2 CFR 200 Subtitle A Chapter II Part 200 Subpart E Cost Principles (after 12/26/14)
           c) College Policy and Procedures (version applicable to date of request)
   3. Finalize modification documents- performed by PI/Designee or OSP Personnel
     a. If the modification involves budget changes, send to BOF for review and written feedback
     b. Review modification for completeness, compliance and accuracy
     c. Submit finalized modification request to PI and OSP Director for review and approval as needed
   4. Submit modification to Sponsor
     a. Method of delivery can vary; consult award or Sponsor for instructions as needed.
     b. Submitter could be PI with copy to OSP
   5. Follow up with Sponsor or PI on status as needed
   6. Answer Sponsor questions and negotiate changes to request as needed
     a. Significant changes to documents such as the SOW, deliverables or budget may need to be routed through steps B.2 and B.3 again
   7. Once written Sponsor approval received for the modification request
     a. Distribute copy of written Sponsor approval to PI
     b. File approved modification request with written approval in OSP project file per GP:7
     c. Update "Project Lifecycle Form" as needed
     d. If approval involves budget modification:
        1) Distribute approval of budget modification to Grant Accountant
        2) Perform steps C.2.b.1 for implementation

C. Award Modifications Requiring Internal Approval Only
   1. Scope of Work (SOW) or other non-budget modification
     a. PI/Designee documents internal approvals and sends copy to assigned OSP Personnel
     b. OSP Personnel files documents in project file according to SOP GP:7

2. Budget Modification
   a. Review changes requested with PI/Designee
   b. Document approval support
      1) If budget modification results in changes to Banner budget.
         a) Work with PI/BOF to complete "Temporary Budget Transfer Request" (Pink Sheet)
            (1) Note approval of change with signature on bottom of form
            (2) Save copy to project file according to SOP GP:7
         b) PI/Designee obtains approval signatures and routes to BGT for processing
         c) BGT Office processes Pink Sheet
            (1) Requests review and approval from OSP or BOF as needed
            (2) Sends electronic copy of Pink Sheet to OSP
   c. File copy of modification documents and/or Pink Sheet according to SOP GP:7
   d. Update "Project Lifecycle Form" as needed

REFERENCES:
ECFR — Code of Federal Regulations Title 2, Subtitle A, Chapter II, Part 200 Uniform Administrative Requirements, Cost, Principles and Audit Requirements for Federal Awards. (2014, December 19). Retrieved June 22, 2015, from http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Attachment A
Examples of Modification Types and Possible Actions

A. Statement/Scope of Work (SOW)
1. Modification Examples
   a. Substantial transfer of program work to others not in current SOW
      1) Work usually transferred to subaward or contractor
   b. Changes to goals and objectives
   c. Changes in outcomes or other purpose and/or performance measurement or fulfillment
   d. Large budget moves that affect the SOW
2. Action
   a. Action required is based on the change and award requirements
   b. Review large budget changes to determine if they affect the SOW, if they do ensure changes are included with the modification
   c. If additional budget is needed notify programmatic officials

B. Change in Key Personnel Specified in Application or Federal Award
1. Action
   a. Describe personnel change and effective date
   b. Provide budget impact of change (if any)
   c. For new personnel include vitae/resume and job description of each individual

C. Project Director/PI Change in Time or Effort
1. Modification Examples
   a. Disengagement from the project for more than three months
   b. Reduction in time devoted to project by 25%
2. Action
   a. Must justify change
   b. Provide budget impact of change if any

D. Budget Realignment
1. Modification Example
   a. Transfer of funds between budget lines
   b. Changes to budget narrative that require approval
   c. Change to indirect budget
   d. Changes to budget that exceed limits and authority outlined in award terms and conditions
2. Action
   a. Provide revised budget justification and modification request

E. Budget Carryover
1. Modification Examples
   a. Unobligated amounts remaining from previous award period
   b. Budget for next award period includes carryover funds
2. Action
   a. Ensure applicable justifications and costs were included and tied to the original application
   b. Assist PI to request Sponsor approval (if needed)

F. Transfer of Funds
    1. Modification Example
        a. Transfer of budgeted funds from participant support cost to other expense categories
            1) Participant support costs are direct costs for:
                a) Stipends or subsistence allowances
                b) Travel allowances
                c) Registrations fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects
        b. Action
            1) Provide budget justification and budget modification

G. Equipment Request
    1. Modification Examples
        a. Single item cost >$5,000 with useful life >1 year
        b. Specialty equipment
        c. Other preapprovals as outlined in award or terms and conditions
    2. Action
        a. Determine equipment cost
            1) Ensure proposed cost is inclusive of all costs necessary to the item (i.e. shipping, set up, etc.)
            2) Coordinate with BOF to validate what costs should be included in equipment cost as inclusion/exclusion of these costs can cause overstated/understated budgetary requests

H. Extension Requests
    1. Modification Examples
        a. Extend period of performance
            1) Usually the funding level stays the same but the period available to execute award is extended
        b. Extend Close Out
        c. Extend Reporting
    2. Action
        a. Method of request is based on Sponsor's requirements and may include:
            1) Written request in letter
            2) Written request in email
            3) Online request (i.e. National Science Foundation)

I. Changes in Signatory Authority
    1. Modification Example: The individual filling the role as OSP Director or President of SLCC changes
    2. Action: Provide written notice on college letterhead signed by the OSP Director

J. Continuation Funding
    1. Modification Example
        a. Incremental funding requests based on contractual or award documents to access the next period of funding
    2. Action
        a. Process determined by Sponsor
            1) Can include an annual or periodic report on outcomes, budget, narrative for next period, and other information as requested

K. Change in Sponsor Program Officer
   1. Modification Example
      a. This is an administrative change by the Sponsor and can result in receipt of a modified funding notice
   2. Action
      a. Learn how to recognize these notices and understand why received
      b. Determine if the notice causes unauthorized/unsupported changes to the award

L. Supplemental Funding
   1. Modification Example
      a. Increase in costs
      b. Increase in expenses
      c. Increase in initiatives
   2. Action
      a. Same process as documenting budget modification but includes request for additional funds
         1) These are unusual modifications, and require involvement of Sponsor in request

M. Changes in Amount of Approved Cost-Sharing or Matching
   1. Action
      a. Method of request is based on Sponsor's requirements
      b. Changes communicated to BOF

<u>Attachment B</u>
Examples of Modifications, Methods and OSP Approvals

Sponsor	Modification Type	Method	Initiated by	OSP Approvals
National Science Foundation	Period of Performance Extension (POP) (up to 12 months)	Online; Research.gov	PI	OSP Director signature or written communication
Department of Energy	Budget Modification	Written request to designated Sponsor Official including budget moves and justifications. Typically involves use of EERE budget forms	PI/OSP	OSP Director signature
Department of Labor	Equipment Approval Request	Written request to Federal Program Officer (FPO)	PI/OSP	OSP Director signature
Department of Education	Budget Carryover	Written request with revised expenditure plan to designated Sponsor Official in award.	PI/OSP	OSP Personnel signature or written communication.
State of Utah	SOW Change	Written request to designated party.	PI/OSP	OSP Personnel signature or written communication
Non-government entities (NGE's)	POP Extension	Written request to designated party.	PI/OSP	OSP Personnel signature or written communication