

Sponsored Programs Administration

BUDGET REALLOCATION

Occasionally investigators will wish to spend funds in a budget line item that has no funds in it or has a negative balance. When this happens, a budget reallocation request form must be submitted to RI to adjust the budget so it reflects the line items as the researchers now intend to spend it: http://www2.kumc.edu/researchinstitute/fas/asp/budget_reallocation_request.asp. The SPA email account will be checked daily to see if any budget reallocation requests have been submitted. If a request has been submitted, it will be forwarded to the appropriate Post-Award Administrator for processing.

- Upon receipt of a budget reallocation request, check grant folder to see if there are restrictions on re-budgeting. For budget transfers on federal grants, check NIH Prior Approval Requirements: http://grants.nih.gov/grants/policy/nihgps_2003/NIHGPs_Part7.htm#Toc54600129. If there is an applicable restriction, email the PI to let him or her know the funding source requires written permission to re-budget. PI and/or departmental administrator should prepare the budget revision request and justification and send it to SPA for review. SPA will then forward the inquiry to the funding source to obtain approval.
- Check award terms and conditions to ensure that the expense to be applied to the project is allowable, allocable, and reasonable.
- Transferring funds into Equipment or Travel categories requires approval from the Associate Vice Chancellor for Research Administration. Submit any such requests to Dr. Kopf for review and signature approval. Dr. Kopf must also approve all re-budgeting requests on RI-funded accounts.
- International travel that is not specified in the original budget proposal requires approval from the Associate Vice Chancellor for Research Administration.
- Once all necessary approvals have been obtained and the Post-Award Administrator is certain the charge is allowable and allocable, create a budget entry following the steps in the Procedure to Enter Budgets. Be sure that the credits and debits are equal so the budget remains the same amount as the award. Also be certain to check that the indirect cost calculation will still be correct after the revision, and adjust as necessary for Modified Total Direct Costs.
- Email a revised budget summary to the PI and their administrative staff notifying them that the budget change has been made in the PS system.

Budget Reallocation online form:

*Required fields

Choose One*

- Reallocating budget with same SpeedType
- Reallocation funds between 2 SpeedTypes
(this option may require additional approval)

**Email Address of Person
Submitting Request***
(Example: ctully@kumc.edu)

Your Name (First and Last)*

Phone Number*

For **RINST** Budget Reallocation Requests:

You must be authorized to submit Budget Reallocations for this account. To complete an authorization please visit:

http://www2.kumc.edu/researchinstitute/fas/asp/authorization_form.asp

Principal Investigator*

Department*

Phone Number*

Agency*

Agency #*

**SpeedType Changing or
Increasing***

Budget Category Increasing:*

Amount to Increase By:*

SpeedType Decreasing

Leave Blank if Moving Funds within the same SpeedType

Budget Category Decreasing*

Amount to Decrease By:

SpeedType Decreasing

Leave Blank if Moving Funds within the same SpeedType

Budget Category Decreasing

Amount to Decrease By:

SpeedType Decreasing

Leave Blank if Moving Funds within the same SpeedType

Budget Category Decreasing

Amount to Decrease By:

Description of Expenditure Requested*

(Please give detail description)
(Be sure to justify in relation to Progress of Grant. If applicable, please include an explanation for availability of surplus funds in the category being reduced by the re-budgeting.)

Prior-Approval Requirements

This subsection describes the activities and/or expenditures that require NIH prior approval. NIH prior-approval requirements are summarized in Exhibit 4, which is provided for guidance only. For the prior-approval requirements specified in the exhibit, approval is required whether or not the change has a budgetary impact and whether or not the grant also is subject to expanded authorities. The circumstances under which prior approval is required also are summarized in the exhibit.

Grantees also should consult Subpart B of this part for prior-approval requirements that apply to specific mechanisms, types of grants, and types of recipients.

Any question about the need for prior approval for an activity or cost under a specific NIH award should be directed to the GMO.

Exhibit 4. Summary of Actions Requiring NIH Prior Approval	
NIH prior approval is required for	Under the following circumstances
A&R	<p>Rebudgeting into A&R costs that would exceed 25 percent of the total approved budget for a budget period.</p> <p>If rebudgeting would not meet this threshold but would result in a change in scope.</p> <p>Any single A&R project exceeding \$300,000.</p>
Capital expenditures (construction, land, or building acquisition)	All instances when purchase proposed; any proposal to convey, transfer, assign, mortgage, lease, or in any other manner encumber real property acquired with NIH grant funds.
Change in scope	All instances.
Changes in status of key personnel	Withdrawal from the project; absence for any continuous period of 3 months or more; reduction of time devoted to project by 25 percent or more from level in approved application.
Change of grantee organization	All instances.
Carryover of unobligated balances	If the NGA indicates that the grantee does not have the authority to automatically carry over balances.
Deviation from award terms and conditions	All instances. Includes undertaking any activities disapproved or restricted as a condition of the award.
Foreign component added to a grant to a domestic organization	All instances.
Need for additional NIH funding	All instances, including extension of a final budget period of a project period with additional funds.

Exhibit 4. Summary of Actions Requiring NIH Prior Approval

NIH prior approval is required for	Under the following circumstances
Pre-award costs	More than 90 days before effective date of the initial budget period of a new or competing continuation award, at grantee's own risk.
Retention of research grant funds when K award made	All instances.
Second no-cost extension or extension greater than 12 months	All instances.
Transfer of funds between construction and nonconstruction work	All instances.
Transferring amounts from trainee costs	All instances.