

Prior Approvals Grid

The prior approval process begins at the post-award stage when there are significant changes to the research plan, period of performance, key personnel, and budgets restriction categories. On most cases prior approvals requires the agencies' written prior approvals. Most changes are allowable and acceptable by the respective agencies and are in accordance with the Uniform Guidance, federal regulations and terms and conditions. Please note, that for all intent and purpose this grid may not represent all circumstances outlined and agencies' specific T&C should be consulted.

§200.407 Prior written approval (prior approval). Under any given Federal award, the reasonableness and allocability of certain items of costs may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the non-Federal entity may seek the prior written approval of the cognizant agency for indirect costs or the Federal awarding agency in advance of the incurrence of special or unusual costs. Prior written approval should include the timeframe or scope of the agreement. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability as described under certain circumstances in the following sections:

Prior Approvals	Uniform Guidance	Internal Process	External Process
Administrative Salaries (§200.413.c)	The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met: (1) Administrative or clerical services are integral to a project or activity; (2) Individuals involved can be specifically identified with the project or activity; (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and (4) The costs are not also recovered as indirect costs.	Currently, Harvard has an Administrative Salaries Policy. GMAS should be flagged at Proposal Stage for Admin Salaries. Please click on Administrative Salaries for Policy or visit OSP Website.	If is not approved at proposal stage prior approval is needed at the post-award stage. A formal letter drafted by PI and countersigned by OSP should be forwarded to agency via e-mail or sponsor's portal.
Carry Forward (§200.308.d)	Federal agencies are authorized at their option to waive prior written approvals. Carry Forward unobligated balances to subsequent periods of performance.	Two things to keep in mind about the CFWD process. Some agencies allows CFWD automatically others may put a restriction that prior approval is needed. Accounts will be be set-up according (Task or Year Logic.) Please enter CFWD request in GMAS for restricted CFWD only (Year Logic.)	For restricted CFWD a formal letter should be drafted by PI/Dept Admin and OSP will countersign. Please follow the agencies policies and procedures for submission process.

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<p>Change of Scope (§200.308.b)</p>	<p>Recipients are required to report deviations from budget or project scope or objective, and request prior approvals from Federal awarding agencies for budget and program plan revisions, in accordance with this section. (1) Change in scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval.)</p>	<p>Requests are being received by Dept Admin via e-mail and uploaded in GMAS document repository.</p>	<p>If prior approvals are needed, requests will be submitted via e-mail or agency portal.</p>
<p>Computing Devices (§200.20)</p>	<p>Definition: Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. See also §200.94 Supplies and §200.58 Information technology systems.</p>	<p>Please refer to business process in OSP Uniform Guidance Section.</p>	<p>Communicate any deviation per agencies policies and procedures via e-mail or portal.</p>
<p><u>Cost-Sharing Changes (§200.308.C7)</u></p>	<p>Changes in the amount of approved cost sharing or matching provided by the non-federal entity. No other prior approval requirements for specific items may be imposed unless a deviation has been approved by OMB. See also §200.102 Exceptions and §200.407 Prior written approval (prior approval.)</p> <p>Definition: Cost Sharing or matching means the portion of project costs not paid by the Federal funds (unless otherwise authorized by Federal Statute.) See also §200.306.</p>	<p>Currently, GMAS supports this process. Cost-share committee will be reviewing improvements to this process in the near future.</p>	<p>Please review the agencies policies and procedures if available in regards to reporting mandatory cost changes.</p>
<p><u>Effort Reduction (§200.308.3)</u></p>	<p>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.</p>	<p>Please refer to e-Cert's Policy when requesting reduction of effort of key personnel.</p>	<p>Communication to federal agencies varies from sponsor to sponsor, but generally, a letter should be drafted by PI and countersigned by OSP. OSP will submit to agency via e-mail or sponsor's portal.</p>

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<p>Exchange Rate Fluctuations/costs included in the budget (\$200.440)</p>	<p>(a) Cost increases for fluctuations in exchange rates are allowable costs subject to the availability of funding, and prior approval by the Federal awarding agency. The Federal awarding agency must however ensure that adequate funds are available to cover currency fluctuations in order to avoid a violation of the Anti-Deficiency Act.(b) The non-Federal entity is required to make reviews of local currency gains to determine the need for additional federal funding before the expiration date of the Federal award. Subsequent adjustments for currency increases may be allowable only when the non-Federal entity provides the Federal awarding agency with adequate source documentation from a commonly used source in effect at the time the expense was made, and to the extent that sufficient Federal funds are available.</p>	<p>Documentation should be uploaded in GMAS document repository.</p>	<p>Communicate to agencies any prior approval via e-mail or portal.</p>
<p>Key Personnel Changes (\$200.308.2)</p>	<p>(b) Recipients are required to report deviations from budget or project scope or objective, and request prior approvals from Federal awarding agencies for budget and program plan revisions, in accordance with this section. (2) Change in a key person specified in the application or the Federal award.</p>	<p>GMAS supports the key personnel changes (i.e. PI transfer, PI Change)</p>	<p>Request should be submitted to agency via e-mail or portal. Refer to specific agencies policies and procedures for guidance.</p>
<p>No-Cost Extension up to 12 months (\$200.308.d.2)</p>	<p>(d) Except for requirements listed in paragraph (c) (1) of this section, the Federal awarding agency are authorized, at their option, to waive prior written approvals required by paragraph (c) this section. Such waivers may include authorizing recipients to do any one or more of the following: (2) Initiate a one-time extension of the period of performance by up to 12 months unless one or more of the conditions outlined in paragraphs (d)(2)(i) through (iii) of this section apply. For one-time extensions, the recipient must notify the Federal awarding agency in writing with the supporting reasons and revised period of performance at least 10 calendar days before the end of the period of performance specified in the Federal award. This one-time extension may not be exercised merely for the purpose of using unobligated balances. Extensions require explicit prior Federal awarding agency approval when: (i) The terms and conditions of the Federal award prohibit the extension. (ii) The extension requires additional Federal funds. (iii) The extension involves any change in the approved objectives or scope of the project.</p>	<p>Request should be submitted via GMAS NCE request. Based on specific sponsor's requirements, prior approval may be required via sponsor's portal or e-mail please refers to specific agencies T&C. If prior approval is waived, notification should be submitted via e-mail or sponsor's portal.</p>	<p>Please refer to specific agency guidelines.</p>

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<p>No-Cost Extension of more than 12 mths (§200.308)</p>	<p><i>No specific UG guidance. Please follow federal agencies specific terms and conditions. Second NCE requires agencies prior approval.</i></p>	<p>Request should be processed in GMAS. Pre-award portfolio owner will review and submit to sponsor for approval.</p>	<p>Requests are sent to the sponsor via sponsor's e-mail or portal.</p>
<p>Participant Support costs (§200.308.C5) See also: §200.75 & §200.456</p>	<p>Prior approval is required for transfer of funds budgeted for participant costs as defined in §200.75. Participant support costs are allowable with the prior approval of the Federal Awarding Agency. (§200.456)</p> <p>Definition: Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. (§200.75)</p>	<p>In GMAS, please use the rebudget restricted category to enter request. Please note, currently working on a GMAS guide.</p>	<p>Depending on the agency, you may submit through agencies grants portal or via e-mail.</p>
<p>Pre-award expenditures Over 90 Days (§200.308 & §200.458)</p>	<p>Federal agencies are authorized at their option to waive prior written approvals. (1) Incur project costs 90 calendar days before the Federal awarding agency makes the Federal award. Expenses more than 90 calendar days pre-award require prior approval of the Federal awarding agency. All costs incurred before the Federal awarding agency makes the Federal award are at the recipient's risk (i.e., the Federal awarding agency is under no obligation to reimburse such costs if for any reason the recipient does not receive a Federal award or if the Federal award is less than anticipated and inadequate to cover such costs). See also § 200.458 Pre-award costs.</p> <p>§ 200.458 Pre-award costs. Pre-award costs are those incurred prior to the effective date of the Federal award directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency.</p>	<p>Pre-award Costs Process is managed through GMAS via a request type</p>	<p>Requests should be sent to the sponsor via Grants portal or e-mail by OSP.</p>

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<p>Program Income (§200.307& §200.308)</p>	<p>Definition: Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. (See § 200.77 Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also § 200.407 Prior written approval (prior approval). See also 35 U.S.C. 200-212 "Disposition of Rights in Educational Awards" applies to inventions made under Federal awards.</p>	<p>N/A</p>	<p>Follow agencies policies and procedures for guidance.</p>
<p>Publication Costs in budget (§200.461)</p>	<p>(a) Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the non-Federal entity.(b) Page charges for professional journal publications are allowable where:(1) The publications report work supported by the Federal government; and Code of Federal Regulations / Title 2 - Grants and Agreements / Vol. 1 / 2014-01-01165 (2) The charges are levied impartially on all items published by the journal, whether or not under a Federal award.(3) The non-Federal entity may charge the Federal award before closeout for the costs of publication or sharing of research results if the costs are not incurred during the period of performance of the Federal award.</p>	<p>N/A</p>	<p>N/A</p>

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<p>Rebudgeting (10% threshold) if not waived by federal agency (§200.308.4.e)</p>	<p>4) For Federal awards that support research, unless the Federal awarding agency provides otherwise in the Federal award or in the Federal awarding agency's regulations, the prior approval requirements described in paragraph (d) are automatically waived (i.e., recipients need not obtain such prior approvals) unless one of the conditions included in paragraph (d)(2) applies. Code of Federal Regulations / Title 2 - Grants and Agreements / Vol. 1 / 2014-01-01112 (e) The Federal awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities for Federal awards in which the Federal share of the project exceeds the Simplified Acquisition Threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency. The Federal awarding agency cannot permit a transfer that would cause any Federal appropriation to be used for purposes other than those consistent with the appropriation. (f) All other changes to non-construction budgets, except for the changes described in paragraph (c) of this section, do not require prior approval (see also § 200.407 Prior written approval (prior approval)). (g) For construction Federal awards, the recipient must request prior written approval promptly from the Federal awarding agency for budget revisions whenever paragraph (g)(1), (2), or (3) of this section applies...</p>	<p>GMAS request process available. Please review agencies policies and guidelines for guidance.</p>	<p>Requests should be sent to the sponsor via Grants portal or e-mail.</p>
<p>Subawarding, transferring or contracting out any work under a federal award (§200.308.c.6)</p>	<p>c) For non-construction Federal awards, recipients must request prior approvals from Federal awarding agencies for one or more of the following program or budget-related reasons: (6) Unless described in the application and funded in the approved Federal awards, the subawarding, transferring or contracting out of any work under a Federal award. This provision does not apply to the acquisition of supplies, material, equipment, or general support services."</p>	<p>GMAS process exists under the request types.</p>	<p>Must be processed via e-mail or agency portals (i.e., Fastlane)</p>

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<p>Travel Costs for Dependents (§200.474)</p>	<p>(a) <i>General.</i> Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies. Notwithstanding the provisions of § 200.444 General costs of government, travel costs of officials covered by that section are allowable with the prior written approval of the Federal awarding agency or pass-through entity when they are specifically related to the Federal award...</p> <p>(2) Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the Federal awarding agency. See also § 200.432 Conferences.</p>	<p>Currently there is no formal request in GMAS. Documentation should be a formal letter drafted by PI and countersigned by OSP. Upload Docs in GMAS document repository.</p>	<p>Requests should be sent to the sponsor via Grants portal or e-mail.</p>
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