

RAS

Research
Administration
Support

U.S. Dept. of Defense Budgets

Office of Sponsored Programs

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Overview

- Same general process as other agency budgets
- Some quirks and tips to keep in mind
- More work at proposal stage vs. delays and work prior to award
- Post-award situations

Agency Process

- Agencies generally approve or decline funding independent of detailed budget analysis
- Detailed review of budget occurs after funding recommendation and before award
- Complete and detailed budget can speed up award process

Budget Periods

- ONR often requests GFY or 6-12-12-6 months
- DARPA often requests CY, GFY, and Phase/Task/Subtask
 - Phases/Tasks could be funded separately

Salaries

- Show base salaries in budget
 - ONR grants.gov applications are kicking back an error if no base salary stated
- Indicate in justification whether base salary is 9-month or 12-month

Labor Hours

- Cornell does not track labor hours for exempt employees

“Labor hours provided are estimates only. Consistent with federal cost principles, Cornell University estimates personnel time on a percentage of total effort. Cornell University does not track work hours for FLSA (Fair Labor Standard Act) exempt staff, and is unable to provide billing or time records based on hours. In accordance with OMB 2 CFR Part 200 §430(i), Cornell allocates a level of effort utilizing a Plan Confirmation System.”

GRA Expenses

- Include stipend amount in salary/compensation section of budget
- Put tuition and health insurance in Other Direct Costs section
- Break out all GRA expenses in budget justification

Travel

- Provide detailed estimates including:
 - Origin
 - Destination (can be TBD)
 - # of travelers
 - # nights
 - Airfare
 - Lodging
 - Meals
- Explain basis of estimates in justification
- ARO Policy (may be others):
 - \$3,000/year/PI for domestic travel
 - \$1,800/year/PI for foreign travel

Contracts

- Cost Accounting Standards – applicable to contracts over \$750K
- Disclosure Statement DS-2 (old scanned letter)
- “Certified Cost or Pricing Data” – request exception based on FAR 15.403-1(b)
 - Pre-award “price analysis” by Contracting Specialist will determine that proposed price is reasonable
- Itemized lists for materials and supplies and basis of estimates

Spending Plan/Rate

- Consider carefully actual timing of costs
- Some proposals must include monthly fund needs table
- DOD agencies, especially ONR, are monitoring spending vs. budget very closely
 - Failure to spend in a timely manner risks delay or loss of funding

Rebudgets

- Provide spreadsheet with:
 - Original budget in left column
 - Revised budget in right column

No Cost Extensions

- ONR limiting NCEs to 15 months total
- AFOSR providing NCEs in only extreme circumstances
- ARO now allows one grantee-approved NCE
 - However, process is untested – might not be so simple

Questions?

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