

UNIVERSITY OF NEW HAMPSHIRE

PROCEDURES FOR NOT-FULLY-EXECUTED SPENDING ACCOUNTS ON EXTERNALLY SPONSORED PROGRAMS

AT TIME OF PROPOSAL

1. A program or project director wishing to request a Not-Fully-Executed (NFE) spending account for a proposed new or continuing project completes a form, "Request for Approval to Initiate a Not-Fully-Executed (NFE) Spending Account on a Proposed UNH Sponsored Program or Project." The request includes the program or project director's justification for the request and specifies the extent of assurance received from the potential sponsor that the award will be made. The program or project director may seek assistance from the University of New Hampshire (UNH) Office of Sponsored Research (OSR) or the relevant UNH Business Service Center (BSC) to complete the form.
2. The program or project director submits the completed form to his/her UNH Responsibility Center (RC) unit head (normally a dean, institute director, or vice president) for review. The RC unit head signs and dates the form, either to approve or deny the request, and provides copies of the form to the project or program director, the relevant BSC, and all other guarantors, if any. In addition, if the NFE is for \$500,000 or more, the RC unit head sends a copy of the approved form to the Vice President for Research & Public Service, the Vice President for Finance & Administration, and the Provost. The RC unit head sends the form with original signatures to the OSR for the official UNH proposal/award file.

AT TIME OF AWARD AND POST-AWARD

1. Upon receipt of an approved form, the OSR establishes an NFE spending account in accordance with the budget on the form unless the budget line items exceed those in the budget proposed to the sponsor. In the latter case, the OSR works with the program or project director and the BSC to create mutually acceptable budget line items.
2. The OSR periodically checks with the proposed sponsor for a status report on the anticipated fully executed award. If the fully-executed award has not been received by one month prior to the NFE spending account end date, the OSR notifies the RC unit head, the BSC, and/or the program or project director so that a request to extend the NFE spending account can be initiated by the program or project director. Such requests are made through use of the form referenced in Procedures paragraph one, and are treated as initial requests.
3. When the fully-executed award is received, the OSR promptly converts the award status and notifies all interested UNH parties. (Such parties would typically be the program or project director and the BSC.) If no fully-executed award is received within a reasonable time frame, the BSC transfers expenses to a non-restricted UNH account.