

## UNIVERSITY OF NEW HAMPSHIRE

### **PROCEDURES FOR SUPPLIES CHARGED TO FEDERALLY SPONSORED AGREEMENTS**

#### IDENTIFICATION AND REVIEW

1. Specific reference to supply items is made at the time of proposal. The program or project director identifies such items in the budget and justifies them in the budget narrative section of the proposal. In extraordinary circumstances in which “special needs” supply items are being proposed (i.e., program-specific office, administrative, departmental, or general supply items), the program or project director identifies these items separately from other project supplies and provides a very detailed justification for use in the specific program or project.
2. During proposal review, the Office of Sponsored Research (OSR) Grant and Contract Administrator (GCA) reviews the proposed supply items for adequate written justification and determines whether institutional consistency would be maintained should the proposal be funded. When satisfied that all requirements have been met, the GCA recommends to OSR’s institutional signature designee that the proposal be submitted to the prospective sponsor. The signatory official provides the UNH program or project director with an official, institutional letter stating that the requirements under this policy and OMB Circular A-21 have been met to OSR’s satisfaction. The letter specifies which award(s) may be directly charged and for what period within the project period.

#### APPROVAL

1. When OSR receives the sponsor’s notice of award, the GCA reviews the award for any supplies disallowed by the sponsor. Given none, the GCA presumes sponsor approval of all supply items to be charged directly to the sponsored agreement.
2. Should there be specific supply items disallowed, a total supply budget reduction, or a total budget reduction, the GCA clarifies the sponsor’s intent with the sponsor and with UNH’s program or project director. The GCA documents in writing to the UNH program or project director, Business Service Center (BSC), and award file in OSR the specific disapproval of any supply items.

#### DISBURSEMENT OF AWARD

1. When the GCA establishes the award account in the USNH financial accounting system, approved supplies are budgeted with a “Research Supplies” designation. Where program-specific office, departmental, administrative or general supplies are part of an approved budget under the extraordinary circumstances referred to in the relevant policy, an “Office Supplies” designation is used.
2. Copies of the approved project budget, justification, award document, and OSR’s Notice of Award are provided to the program or project director and the BSC that will initiate account expenses on behalf of the project director. If the project director or BSC staff questions the appropriateness of a potential expense, s/he contacts the responsible GCA for guidance and a decision. The project director and BSC staff are responsible for ensuring that only appropriate and approved supply items are charged to the sponsored program.

3. If a program or project director wishes to re-budget funds to “Office Supplies”, s/he provides to the appropriate GCA a written or e-mailed justification of why the change is programmatically necessary and explains how the change will meet the criteria of the relevant policy. The GCA reviews the request and takes appropriate action. In some cases, sponsor approval may be necessary. Funds may not be re-budgeted to charge supply items directly to a sponsored program in cases which have been specifically disapproved by the sponsor.