

# Advancing Genomic-Enabled Newcastle Disease Resistance in Chickens (AGENew)

## Financial Aspects

**Emily Griffith**, Research Administration Manager  
Feed the Future Innovation Lab for Livestock Systems

## PURPOSE & TARGET AUDIENCE



### Objective:

- Orient subaward organizations of administrative and financial requirements (in implementation and reporting) LSIL-funded projects.

This orientation focuses on USAID, University of Florida, and LSIL-specific requirements.



### Target audience:

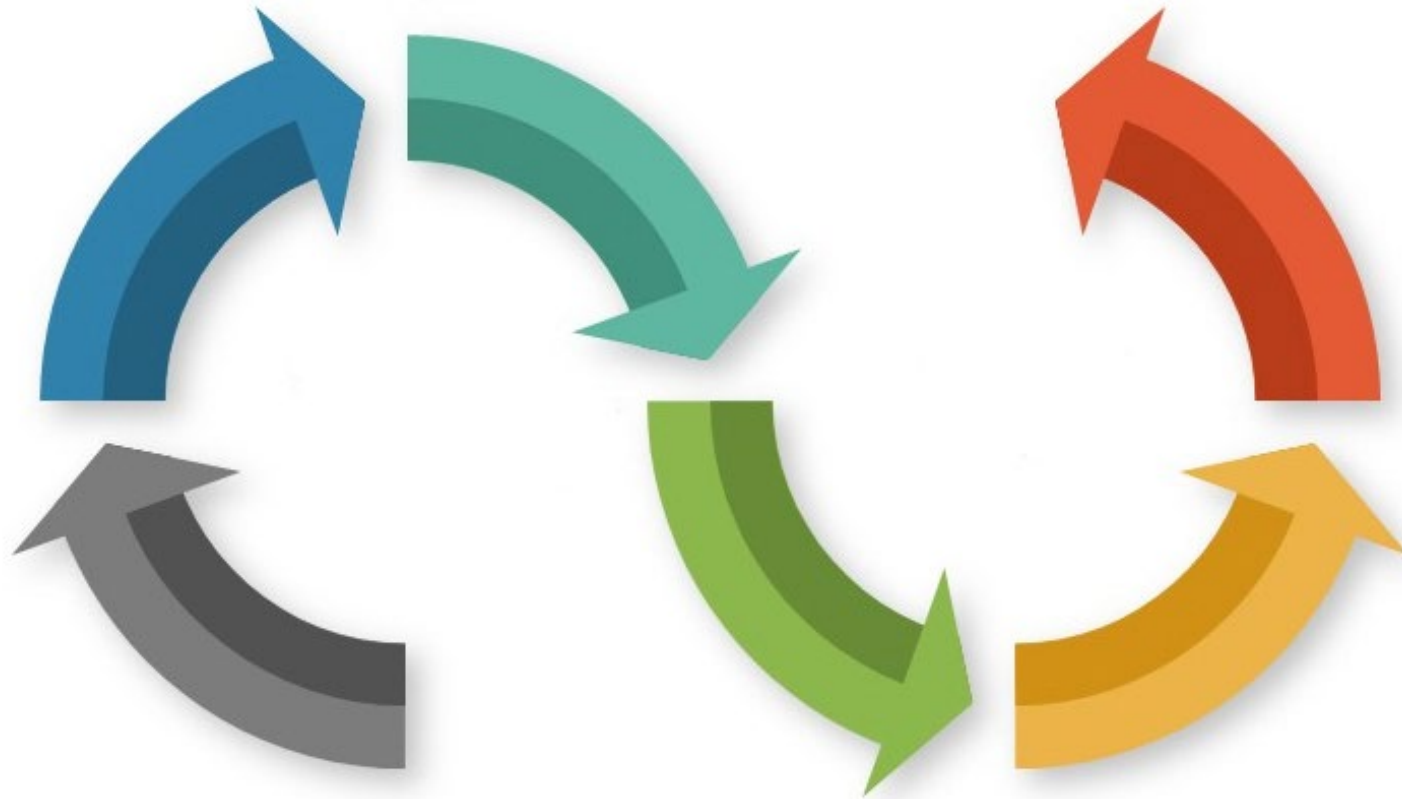
- Principal Investigator
- Finance and operations staff

**Also appropriate for:**  
Other project team members  
specifically working on  
management/coordination

## AGENDA

- Subawards
- Cost principles
- Subaward budget
  - Obligated v ceiling funds
  - Budget flexibility
- Key clauses in subaward
  - Purchasing – Geographic Code, Equipment, Restricted Commodities
  - International Travel – Fly America Act
  - Key Personnel
- Financial reporting processes

## NEW SUBAWARDS



Offices involved:

LSIL Administration

DSP

USAID

SPA

LSIL PI

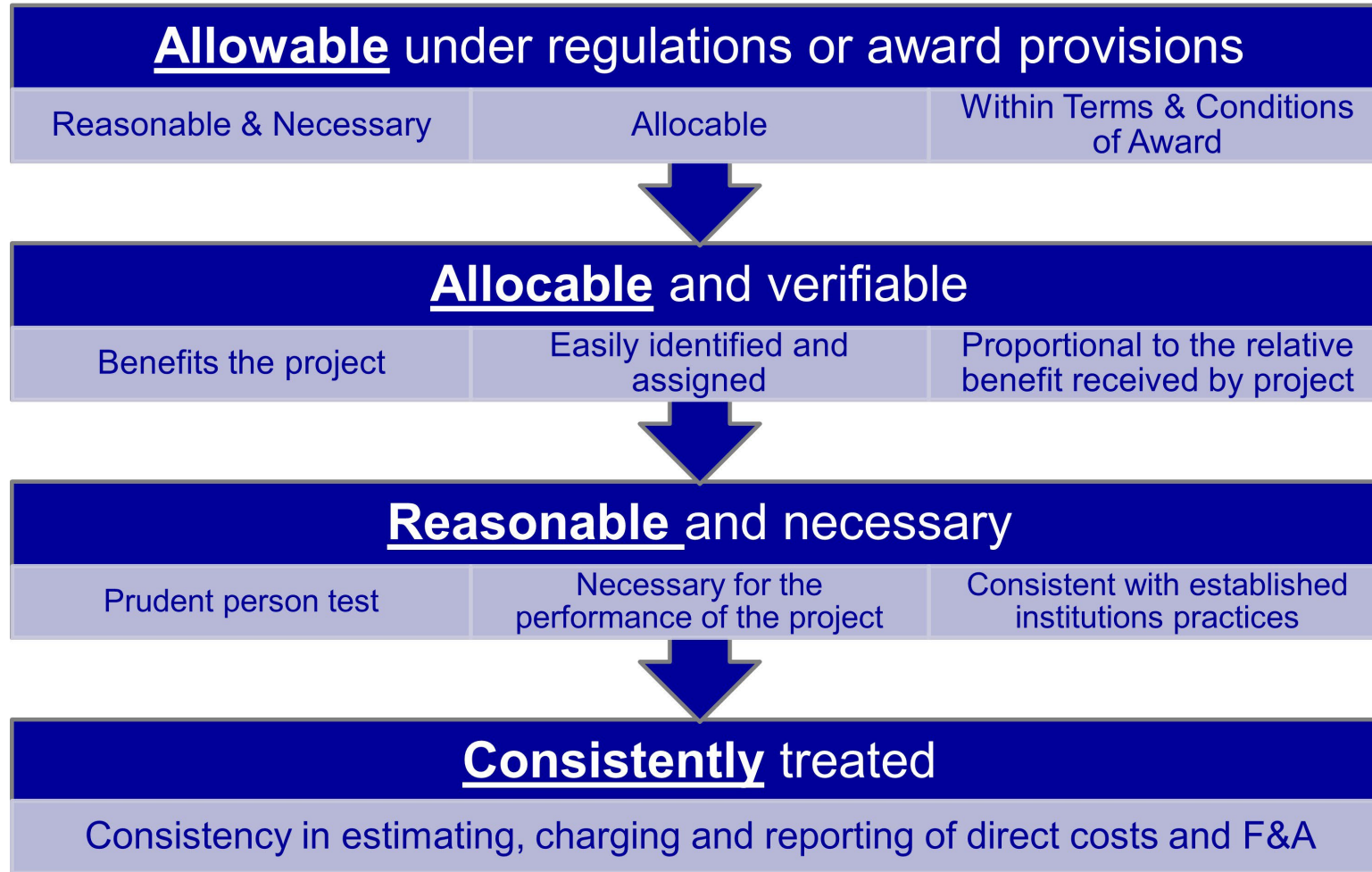
SUBRECIPIENT (YOU)

# THE DOS AND DONTs OF SUBAWARDS

## FEDERAL UNIFORM GUIDANCE

- The U.S. government requires recipients of federal grants, including subawardees, adhere to specific terms and conditions.
- The University of Florida must follow [2 CFR 200](#)--Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, referred to as Uniform Guidance (UG).
- The UG establishes the standards for the allowability of costs.
- Applicability of a particular set of cost principles depends on the type of organization (regardless whether domestic or foreign) making the expenditure.

# COST PRINCIPLES



## **ALLOWABLE COSTS INCLUDE:**

- Salaries and Wages
- Fringe Benefits associated with employment
- Insurance cost
- Vehicle cost
- Petrol
- Per diem associated with project activities
- And more...



## UNALLOWABLE COSTS

Certain costs are **unallowable**:

- First or business class airfare
- Alcoholic Beverages
- Contributions and Donations (political/charity)
- Entertainment
- Fines and Penalties
- Interest expense
- Membership in Social Organizations
- Payments that exceed established per diem limits (ex: lodging rates, meals etc.)
- Flights not in compliance with Fly America Act



## UNALLOWABLE COSTS:

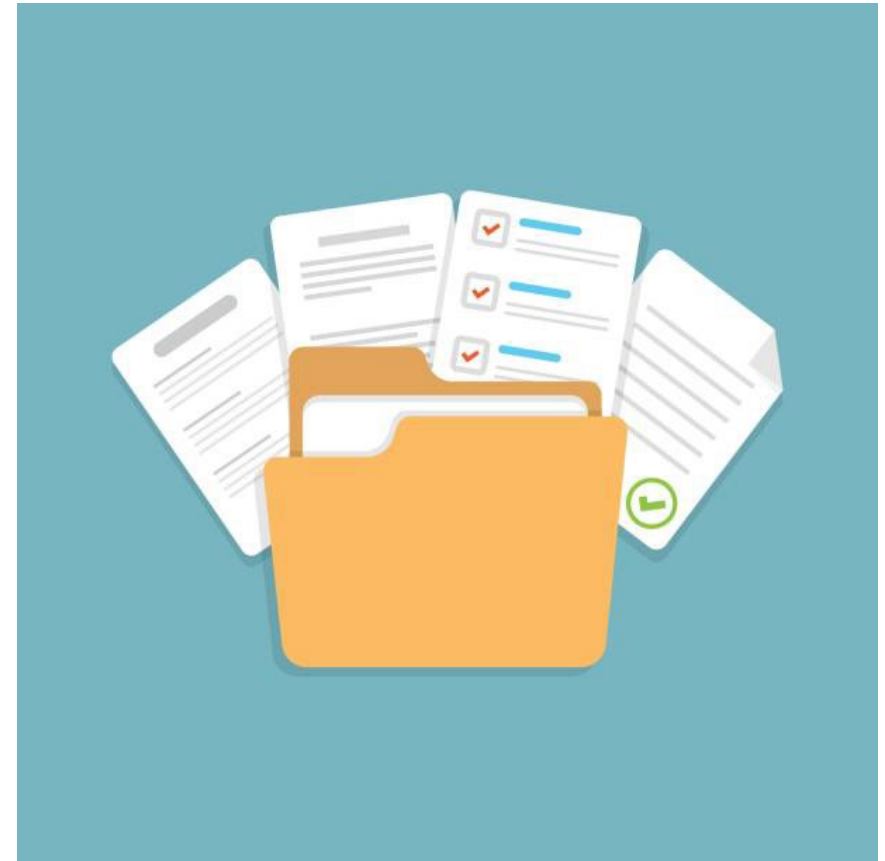
### NO CONSTRUCTION

**No construction** including acquisition, construction, alteration, refurbishment or repairs (including dredging and excavation) of buildings or other vertical structures.



## DOCUMENTATION

In addition to the four main cost principles the UG also requires costs be “adequately documented.”



# SPONSOR TERMS & CONDITIONS

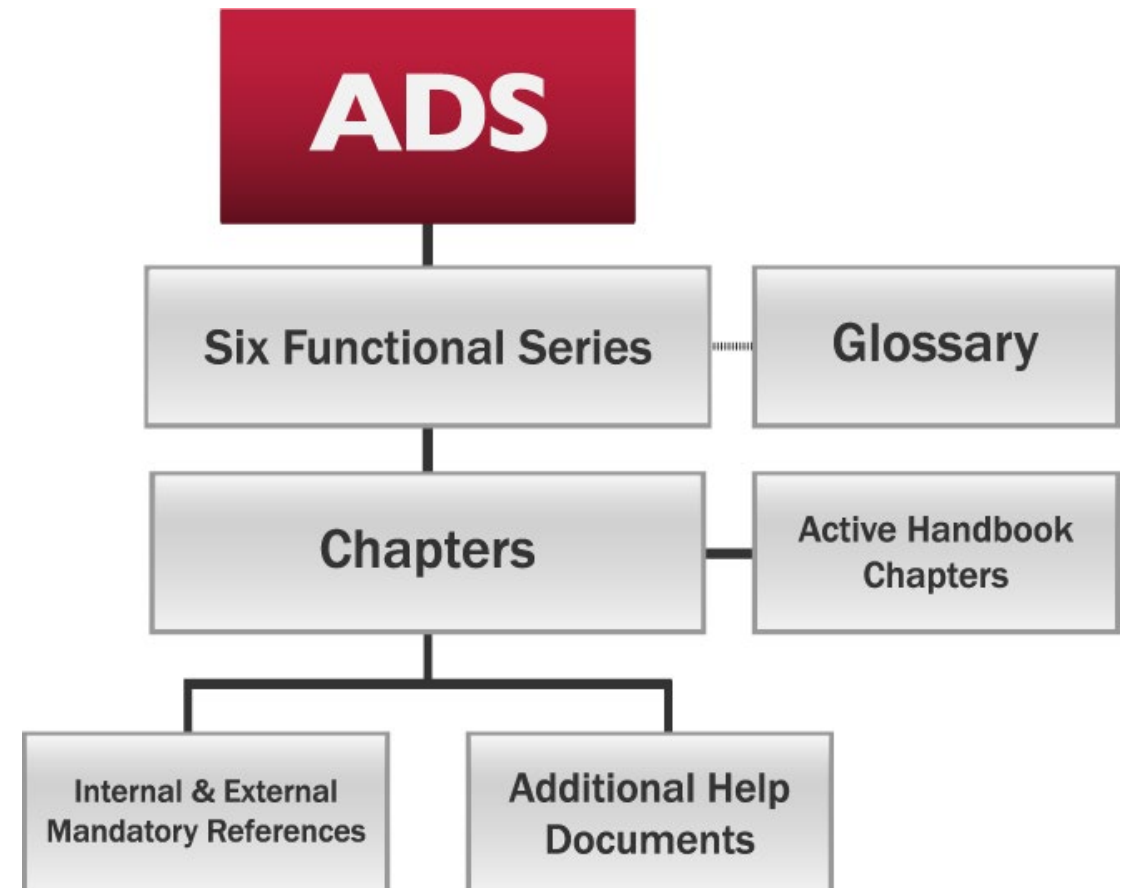
## USAID

The Automated Directives System (ADS) contains the organization and functions of USAID, along with the policies and procedures that guide the Agency's programs and operations.

Example:

ADS Chapter 303

Grants and Cooperative Agreements to Non-Governmental Organizations provides the guidance for subawards on USAID funding and refers back to the UG.



# UNIVERSITY OF FLORIDA & STATE OF FLORIDA

## **Financial Invoicing and Reporting**

Subrecipient shall submit invoices that reflect only incurred and allowable costs per the awarded budget categories as identified in **Attachment 1**. No costs incurred outside the period of performance will be paid from this Subaward.

All invoices must include:

- a) PTE Subaward Identification Number;
- b) A current and cumulative breakdown of costs by country and by area of inquiry (“AOI”);
- c) Start and end dates in which the expenditures were incurred; and
- d) A statement of certification as to truth and accuracy of the invoice.

Invoices shall be submitted no more often than monthly, but no less often than quarterly to the PTE Financial Contact as shown in **Attachment 3A**. Failure to provide proper invoices will delay payment. All payments will be in U.S. Dollars (USD\$). Questions concerning receipt of invoice report or payments should be directed to the PTE Financial Contact.

# SUBAWARD BUDGET

## **OBLIGATED V CEILING FUNDS**

### **DEFINITION**

#### ***Ceiling / Estimated / Total Budget***

The ceiling is the total budget amount, per your approved subaward budget. Total spending over the life the project should not exceed this amount.

#### ***Obligated Funds (also referred to as Authorized or Funded amount):***

The total amount of funds that the subawardee is authorized to spend. You may only invoice/report expenses up to this amount.

## OBLIGATED V CEILING FUNDS DEFINITION

LSIL will *obligate* only a portion of the *total budget* funds in the initial subaward agreement. The amount *obligated* is only meant to last a portion of the overall project duration. LSIL will incrementally *obligate* more funds, up to the *total budget* amount via subaward modifications. It is up to the subaward organization to ensure that you do not spend beyond this figure. It is LSIL's full intention to obligate the total budget, however, you are only able to invoice/report expenses up to the obligated amount.

### **Why do we operate this way?**

This is the same way that USAID funds the LSIL Associate Award. Our LSIL *total budget* includes the *total budget* for all LSIL subawards, but at this time, we have only been *obligated* a small portion of those funds (year 1). As USAID *obligates* more funds to LSIL, we *obligate* more funds to our subawardees.



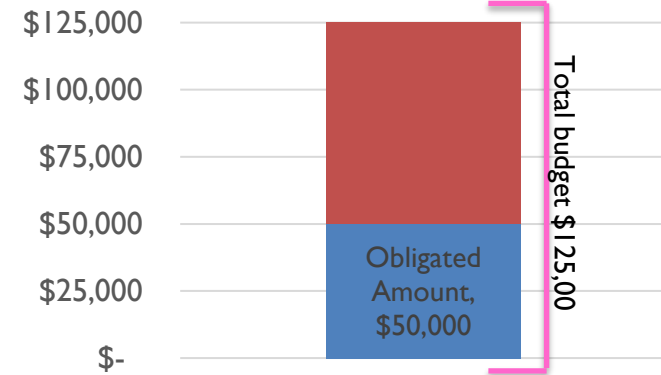
# OBLIGATED V CEILING FUNDS (EXAMPLE)

## Initial Subaward

<b>Amount Funded this Action:</b> \$50,000
<b>Incrementally Estimated Total:</b> \$125,000

Obligated amount

Total budget

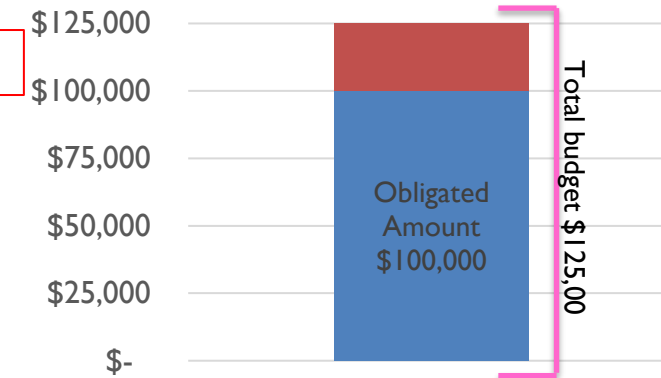


## Modification 1\*

<b>Amount Funded this Action:</b> \$50,000
<b>Total Amount of Federal Funds Obligated to Date</b> \$100,000

Additional obligated funds

Obligated amount



\* Followed by subsequent modifications with eventual "Total Amount of Federal Funds Obligate to Date" matching the approved project budget

## OBLIGATED V CEILING FUNDS

The amount of funds we obligate will depend on:

- Estimated spending rate based on original project budget.
- The amount of obligated funds LSIL received from USAID
- Spending rate of subawardee
  - Submit financial reports monthly so we have a better understanding of your project's true spending rate.
  - We typically will not increase your obligated funds until you have spent around 60-75% of your current obligated amount/ (example: if we have obligated \$100,000, we will obligate additional funds only after you have submitted a financial report showing at least \$60,000 spent).

## BUDGET FLEXIBILITY

Rebudgeting is allowed so long as reallocation of funds between cost categories does not exceed 10% of the total budget amount.

### Example budget

Item	TOTAL Budget	Total Budget Flexibility	Total Spent	Total Overspent	
Salaries	\$4,500	\$12,500 (10% of total budget amount)	\$4,200	Underspent	
Fringe Benefits	\$2,000		\$1,800	underspent	
Travel and Transportation	\$22,000		\$24,000	\$2,000 overspent	
Equipment	\$15,000		\$14,000	Underspent	
Consultants	\$10,000		\$6,000	Underspent	
Other Direct Costs	\$30,136		\$40,000	\$9,864 overspent	
Subawards	\$30,000		\$23,636	Underspent	
Indirect Costs	\$11,364		\$11,364	\$0 -	
<b>Total</b>	<b>\$125,000</b>			<b>\$125,000</b>	<b>\$0</b>

Sum of 'overspent' lines is \$11,864. Sum of overspending by cost categories does not exceed the 10% budget flexibility. Within authorized budget flexibility.

Note: Total spending can **never** exceed the total budget amount (in this case \$125,000)

If you anticipate you will exceed the budget flexibility, please notify LSIL beforehand.

**Process:** Send revised budget to [lsilmanagement@research.ufl.edu](mailto:lsilmanagement@research.ufl.edu) for approval.

# KEY CLAUSES IN SUBAWARD

## PURCHASING: GEOGRAPHIC CODE

Authorized geographic code is 937.

Per the ADS 310 (310.3.1.1), code 937 includes the United States, the recipient country, and developing countries other than advanced developing countries, but excluding any country that is a prohibited source.

If you intend to purchase outside of geographic code 937, must obtain prior approval.

If you are purchasing outside of recipient country or United States, and you are unsure of geographic code, please reach out to us.

**PROCESS:** Send notification to [lsilmanagement@research.ufl.edu](mailto:lsilmanagement@research.ufl.edu) if you plan to purchase outside of geographic 937.

# **HOW TO ENSURE SPEEDY PROCESSING FOR FINANCIAL INVOICES AND REQUESTS**

# ATTACHMENT 2A

**Attachment 2A  
Research Subaward Agreement  
Prior Approvals, Invoicing and Reporting Requirements**

**Prior Approvals:**

Time Extension. Any change to the end date requires the express prior written approval of the PTE Administrative Contact listed in Attachment 3A. Any request for extension should be emailed to the PTE Administrative Contact listed in Attachment 3A no less than thirty (30) days prior to the current end date.

Subawards. Subrecipient may not issue any third-tier subawards that were not approved in the original budget without the express prior written approval of the PTE Administrative Contact listed in Attachment 3A. To request approval, Subrecipient shall provide justification for the request, and include the scope of work, budget and budget justification of the proposed subrecipient to the University Administrative Contact as shown in Attachment 3A.

Equipment Purchases not included in the Budget: Subrecipient may not use Subaward funds to purchase any equipment that was not approved in the original Subaward budget. Prior approval shall be requested through the Piestar Reporting Portal

## PRIOR APPROVAL

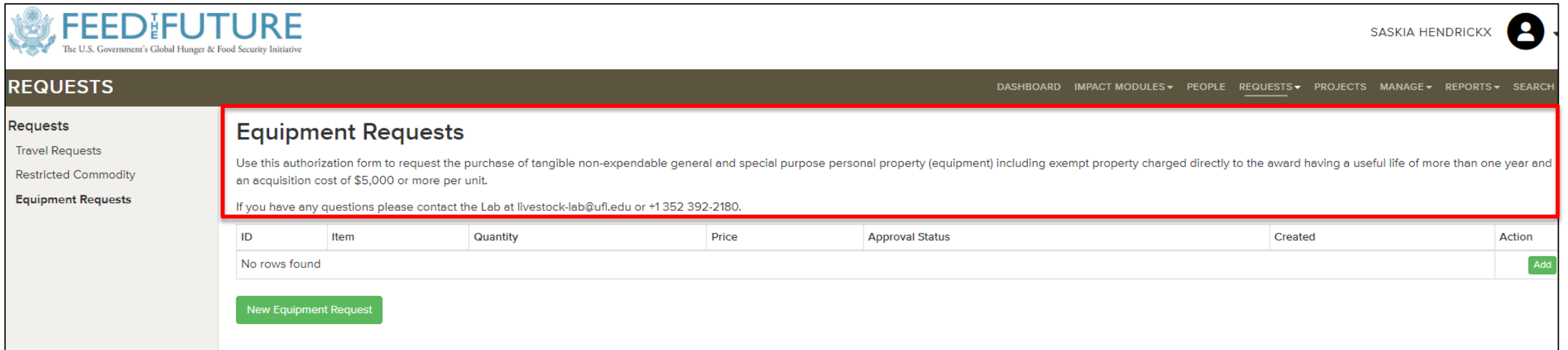
**INTERNATIONAL TRAVEL  
RESTRICTED  
COMMODITIES  
and EQUIPMENT  
require  
PRIOR APPROVAL  
BEFORE  
any purchases can be made.**

- PRIOR APPROVAL requests must be submitted through Piestar at [livestock.piestar.com](http://livestock.piestar.com)
- Enter requests with sufficient lead time.
- Equipment and Restricted Commodities requests are entered once at beginning of the project.
- Travel should be entered as needed.



# PRIOR APPROVAL-EQUIPMENT

Submit request through Piestar ([Livestock.piestar.com](https://Livestock.piestar.com)).



The screenshot shows the 'Equipment Requests' page in the Piestar system. The page header includes the 'FEED THE FUTURE' logo and the user name 'SASKIA HENDRICKX'. The main navigation bar contains 'REQUESTS' and other menu items. The left sidebar lists 'Requests', 'Travel Requests', 'Restricted Commodity', and 'Equipment Requests'. The main content area is titled 'Equipment Requests' and contains a red-bordered box with the following text:

**Equipment Requests**  
Use this authorization form to request the purchase of tangible non-expendable general and special purpose personal property (equipment) including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.  
If you have any questions please contact the Lab at [livestock-lab@ufl.edu](mailto:livestock-lab@ufl.edu) or +1 352 392-2180.

ID	Item	Quantity	Price	Approval Status	Created	Action
No rows found						<a href="#">Add</a>

Below the table is a green button labeled 'New Equipment Request'.

## PRIOR APPROVAL-RESTRICTED COMMODITIES

Commodities that require written approval from USAID before purchasing, regardless of cost:

- Agricultural commodities
  - Livestock
  - Seeds
  - Feed
- Fertilizers
- Pesticides
- Pharmaceuticals
- Motor vehicles (including motorcycles, even if they cost under \$5,000)
- Used equipment (see definition of equipment)
- U.S. government-owned excess property



## **PRIOR APPROVAL-RESTRICTED COMMODITIES (2)**

NOTE: The approval requests for

- Livestock feed
- Pharmaceuticals (drugs & vaccines)

Were already submitted to USAID; Approvals are expected soon

You do not need to submit new requests to purchase these items.

Only submit a request to purchase new items that have not already been pre-approved.

# PRIOR APPROVAL-INTERNATIONAL TRAVEL



**ALL international travel, utilizing subaward funds must be preapproved by LSIL.**

- Submit requests in Piestar at least 3 weeks before date of travel or as early as possible.
- Ensure compliance with Fly America Act.

### Add Travel Request

The Livestock Systems Innovation Lab wants to support you in making your international travel as effective and successful as possible as well as communications with the USAID Mission.

Preauthorization by the Livestock Systems Innovation Lab management entity is required for all international travel at least three (3) weeks prior indicated below to submit your request.

If you have any questions please contact the Lab at [livestock-lab@ufl.edu](mailto:livestock-lab@ufl.edu) or +1 352 392-2180.

Traveler Name	<input type="text" value="Andrea Bohn"/>	
Additional Travelers	<input type="text" value="Name"/>	<input type="text" value="Institution"/>
	<input type="text" value="Name"/>	<input type="text" value="Institution"/>
	<input type="text" value="Name"/>	<input type="text" value="Institution"/>
	<input type="text" value="Name"/>	<input type="text" value="Institution"/>
	<input type="text" value="Name"/>	<input type="text" value="Institution"/>
Departure Date	<input type="text" value=""/>	
Return Date	<input type="text" value=""/>	
Originating Country	<input type="text" value="United States"/>	
Visiting Countries	<input type="text" value="Please select..."/>	
	List all countries you will be visiting on this trip.	
Total Budget	<input type="text" value="\$"/>	<input type="text" value=""/>

## CHANGES IN SCOPE AND/OR KEY PERSONNEL

You must notify LSIL of:

- Any changes to key personnel
- Absence of the PI from the project for more than three months
- Any reduction of 25% or more in time devoted to the subaward by the principal project leader named in the award

Send notification of changes to: [lsilmanagement@research.ufl.edu](mailto:lsilmanagement@research.ufl.edu) AND  
[UFSubawards@research.ufl.edu](mailto:UFSubawards@research.ufl.edu)

# HOW TO GET PAID AS QUICKLY AS POSSIBLE

## FINANCIAL INVOICING

1. Financial invoices should be submitted monthly to [lsilmanagement@research.ufl.edu](mailto:lsilmanagement@research.ufl.edu) and reflect only incurred and allowable costs per the awarded budget categories identified in the subaward agreement.
2. No costs incurred outside the period of performance will be paid from this Subaward.
3. All invoices must include:
  - a) UF Subaward Identification Number
  - b) A current and cumulative breakdown of costs by country and by area of inquiry (“AOI”)
  - c) Start and end dates in which the expenditures included were incurred
  - d) Statement of certification as to truth and accuracy of the invoice.

## SUPPORTING DOCUMENTATION

Supporting documentation must be submitted with the financial report. Supporting documentation can be submitted via email to [lsilmanagement@research.ufl.edu](mailto:lsilmanagement@research.ufl.edu) or through any file sharing service (google drive, dropbox, weshare etc.)

Supporting documentation **MUST** be submitted in an organized format that matches the order/format of the Excel financial report. We will accept:

- PDFs with backup documentation combined by expense type (personnel, travel, materials and supplies, etc.)
- Folders by expense type with individual PDFs for each expense.
- PDFs named and organized using the organization's voucher numbering system. (be sure to include voucher number in Excel file financial report)










# SUPPORTING DOCUMENTATION







Supporting documentation **MUST** be submitted in an organized format that matches the order/format of the Excel financial report

## *Example organization systems*

Example 1: Combined pdf by expense type

Name	Type
 0. Wire confirmation and exchange rate	Adobe Acrobat D...
 1. Personnel	Adobe Acrobat D...
 2. Travel	Adobe Acrobat D...
 3. Material and supplies	Adobe Acrobat D...
 4. Consultants	Adobe Acrobat D...
 5. Other Direct Costs	Adobe Acrobat D...
 6. Indirect Costs	Adobe Acrobat D...

Example 2: Separate pdfs organized by expense type







Name	Type
 1. Personnel	File folder
 2. Travel	File folder
 3. Materials and Supplies	File folder
 4. Consultants	File folder
 5. Other Direct Costs	File folder
 6. Indirect Costs	File folder

*Example 3:* Backup documentation can also be organized using organization voucher numbering system. In this case be sure to include voucher number in Excel file financial report

Name		Type	Consultants		
Voucher number	Name of Consultant	Services performed	Date(s) of Service		
JE85581	John Doe	Consultant payment for project launch for 11 days.	14-24 July 2018		
JE85583	John Doe	Student data collector	May-June 2018		
JE85584	John Doe	Student data collector	May-June 2018		
JE85680	John Doe	Student data collector	May-June 2018		
JE85684	John Doe	Student data collector	May-June 2018		
JE85695					
JE85697					
JE85713					
JE85718					
JE85721					
JE85761					
JE85764					
JE85766					
JE85769					
JE85775					
JE85783					
JE85787					

# SUPPORTING DOCUMENTATION

Do **NOT** do this:

Name	Type
 Report No. 4 Part 1	Adobe Acrobat D...
 Report No. 4 Part 2	Adobe Acrobat D...
 Report No. 4 Part 3	Adobe Acrobat D...
 Report No. 4 Part 4	Adobe Acrobat D...
 Report No. 4 Part 5	Adobe Acrobat D...
 Report No. 4 Part 6	Adobe Acrobat D...

In this case, all documentation is submitted, but it is not organized by expense type or voucher number. Documents submitted do not reflect the order of expenses of the ledger.

## SUPPORTING DOCUMENTATION

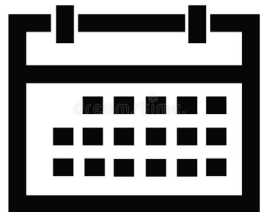
Expense Type	Documentation Required
Salaries	<ul style="list-style-type: none"> <li>• Identify personnel involved, title and salary rate</li> <li>• Provide description of work performed</li> <li>• Include percent effort or hours/ time spent on project</li> </ul>
Contractual/Consultants	<ul style="list-style-type: none"> <li>• Include copies of invoices</li> </ul>
Travel	<ul style="list-style-type: none"> <li>• Identify name of traveler, location, purpose and dates of travel</li> <li>• Include copies of receipts/invoices</li> <li>• Document use of per diem rate</li> <li>• Include Piestar approval number</li> </ul>
Equipment	<ul style="list-style-type: none"> <li>• Identify type of equipment purchased</li> <li>• Include copies of invoices</li> <li>• Include Piestar approval number</li> </ul>
Other Expenses	<ul style="list-style-type: none"> <li>• Include itemized copies of receipts and invoices</li> </ul>
Sub-recipient	<ul style="list-style-type: none"> <li>• Include Sub-recipient invoices</li> <li>• Provide copies of receipts and invoices for all sub-recipient costs</li> </ul>

## ADDITIONAL REQUIREMENTS FOR PAYMENT



### EXCHANGE RATES

All Invoices/Financial Reports must be presented in U.S. dollars. If the original transaction was not incurred in USD\$, clearly identify the source and/or methodology of currency conversion/exchange rate utilized.



### CALENDAR DATES

UF is required to have a report listing dates of purchases using the **Gregorian calendar**, not the Ethiopian/Nepali calendar.



### TRANSLATION OF RECEIPTS

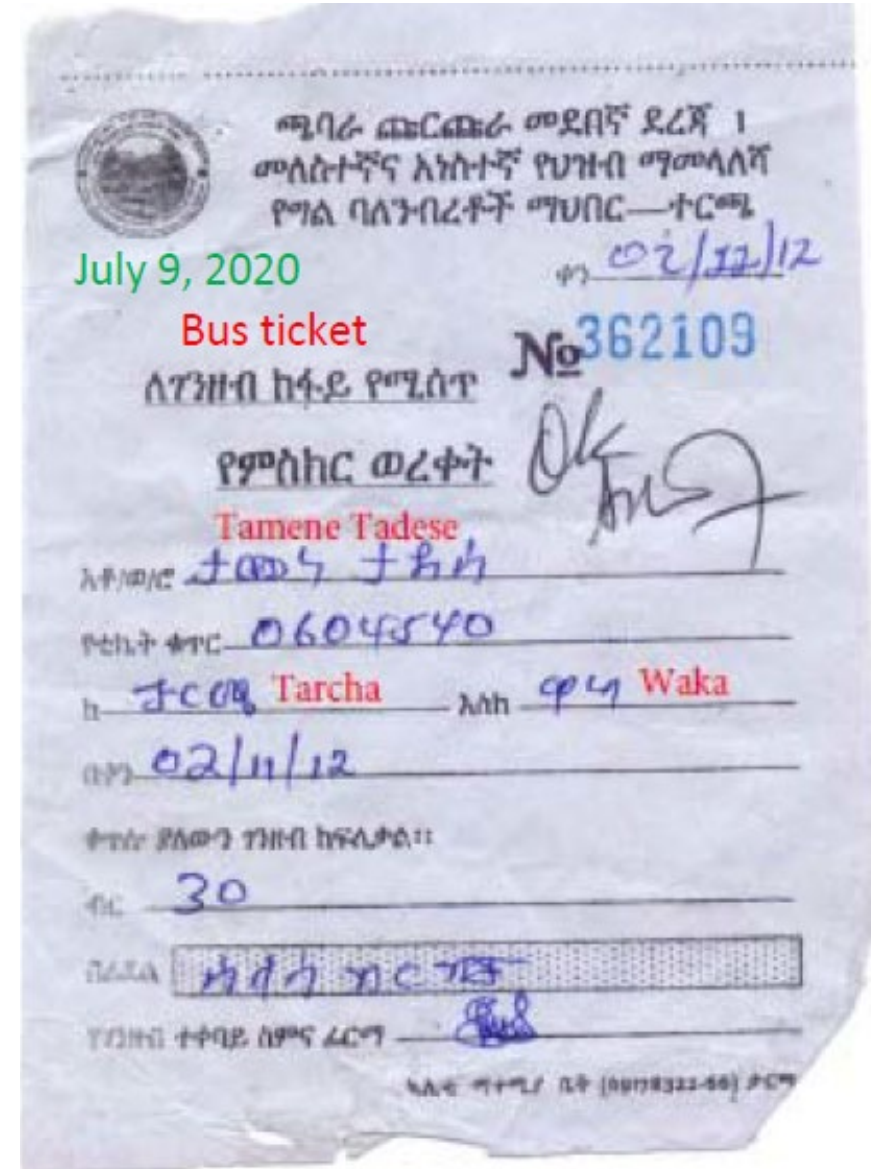
Per subaward agreement, English translations must be provided for receipts in a language other than English. Required information for receipts includes:

- Unit cost of each item purchased
- Description of each item purchased
- Total cost of purchase
- Vendor name and address
- Date of purchase and/or Date of goods received

## EXAMPLE TRANSLATION

In this example, this translation is sufficient.

We know what is being purchased (bus ticket for \_\_\_\_\_ from Tarcha to Waka on July 9, 2020, for 30 ETB)



# QUESTIONS ABOUT FINANCIAL REPORTING

All financial reports must be submitted to [lsilmanagement@research.ufl.edu](mailto:lsilmanagement@research.ufl.edu)

But if you have any questions on financial reporting processes (or other financial/administrative processes), please email us directly at [livestock-lab@ufl.edu](mailto:livestock-lab@ufl.edu)

## OTHER FINANCIAL REPORTS

Type	Frequency	Due Date	Submission
Property Report	Annually	October 15	Email to <a href="mailto:lsilmanagement@research.ufl.edu">lsilmanagement@research.ufl.edu</a>
VAT Report	Annually	March 1	
Final Financial Report	One time	60 days after subaward end date	
Final Property Report	One time	60 days after subaward end date	

Reporting templates can be found in Piestar



**ANY QUESTIONS?!**



# FEED THE FUTURE

The U.S. Government's Global Hunger & Food Security Initiative

## Disclaimer

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Feed the Future Innovation Lab for Livestock Systems  
University of Florida | Gainesville, FL  
[livestock-lab@ufl.edu](mailto:livestock-lab@ufl.edu) | <http://livestocklab.ifas.ufl.edu>



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UNIVERSITY OF CALIFORNIA

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**UF IFAS**  
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# FEED THE FUTURE

The U.S. Government's Global Hunger & Food Security Initiative

[www.feedthefuture.gov](http://www.feedthefuture.gov)



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