**Subcontract Budget Scenarios:**

The following are the different budget scenarios appropriate for subcontract or amendment budgets. Please evaluate which scenario corresponds with the type of budget needed and utilize the corresponding budget template with the corresponding Subcontract or Amendment Requests Form. Please see the Subcontract definitions page for additional clarification.

**NEW BUDGET PERIOD:**

**1. New Budget Period + New Money (Non-Cumulative Budget):** This scenario is when CU DENVER is giving a subcontractor more money, extending the project period for another year, and CU DENVER *does not* have automatic carryforward permissions from the Prime Sponsor (i.e. there is no SNAP or expanded authority).

**Example:** CU DENVER gave Harvard $50,000 in year 1. Year 2 CU DENVER needs to give Harvard another $50,000, extend the Budget Period by one year, and CU DENVER does not have SNAP from NIH.

**2. New Budget Period + New Money (Cumulative Budget):** This scenario is similar to the previous scenario, except that CU DENVER *has* automatic carryforward permissions from the Prime Sponsor (SNAP or expanded authority).

 **Example:** CU DENVER received an award from NIH that has SNAP. In year 1, CU DENVER gave Duke $10,000. In year 2, CU DENVER gave Duke $20,000. The year 2 subcontract amendment budget will contain a “Cumulative Total” listed at the bottom of the budget, which is $30,000.

**3. New Budget Period + No New Money (No Cost Extension):** This scenario is when CU DENVER wants to extend a subcontractor’s budget or project period, but there are no changes to the subcontractor’s budget. *In this scenario, no budget template is needed.*

**Example:** CU DENVER has issued subcontracts to Stanford over the last four years, giving them a total of $500,000 for their participation in a clinical trial. Stanford asks CU DENVER for a no cost extension to use the remainder of the funds for one more year to finish following up with their patients. CU DENVER would issue a no cost extension to Stanford extending the Budget Period only.

**4. New Budget Period + Carryforward Only:** This is a situation where CU DENVER wants to extend a subcontractor’s Budget Period, but the only money the subcontractor will receive for this period is Carryforward from the previous Budget Period.

**Example:** CU DENVER has an award from CFFT, which requires that CU DENVER request permission to carryforward funds year to year. CU DENVER subcontracts part of this CFFT award to Emory. CU DENVER anticipates a four year Project Period with Emory, but only the first three years of the subcontract contain funding. At the end of year 3, Emory has $15,000 unspent in their budget and they request to CU DENVER that funding be carried over to year 4. CFFT approves this carryforward of funds, so in year 4’s subcontract, CU DENVER extends the Budget Period and allows Emory to spend $15,000 of carry forward funding.

5. **New Budget Period + New Money + Carryforward:** This situation is when a subcontractor 1) needs more new money, 2) needs to extend the Budget Period, and 3) has requested carryforward from the previous year.

**Example:** CU DENVER is ready for a year 2 subcontract to Rutgers on an award that does not have SNAP. Rutgers didn’t use $30,000 of year 1’s budget, and they have requested carryforward of those funds to year 2, which the sponsor approved. In Rutgers’ subcontract for year 2, CU DENVER will need to show the carryforward funds from year 1, show the new money for year 2, and extend the Budget Period for another year.

**SAME BUDGET PERIOD:**

**6. Same Budget Period + Revised Budget:** This scenario is when a subcontract is in place for the current budget period, but CU DENVER wants to issue another amendment to the subcontractor to reallocate funding between budget lines items. No new money is being added to the subcontractor’s budget in this scenario.

**Example:** CU DENVER issues a subcontract to UNC for year three of a federal award. Six months into year three of this subcontract, CU DENVER and UNC realize that UNC needs more of their year three funding for patient care and less for travel costs. Without increasing UNC’s year three budget, UNC reallocates their funding, and CU DENVER wants to document that change in an amendment.

**7. Same Budget Period + Increased Budget:** This is when CU DENVER wishes to increase a subcontractor’s budget in the Same Budget Period.

**Example:** CU DENVER has a subcontract in year 2 with Duke as a clinical site. Duke has requested more money to cover travel for a conference that year that was unaccounted for in the original budget. CU DENVER needs to add money to Duke’s budget to cover those costs in the same year.

**8. Same Budget Period + Decreased Budget:** This is when CU DENVER wishes to decrease a subcontractor’s budget in the Same Budget Period.

**Example:** CU DENVER has a subcontract in year 2 with CHCO as a clinical site. CHCO didn’t enroll as many patients as planned, and thus CU DENVER needs to decrease CHCO’s year 2 budget.