

Bio Med Use of Hierarchy and Child Accounts

With the advent of COEUS Proposal Development in 2009 Bio Med instituted the policy that proposal submissions are processed through the PI's home department. This policy was reiterated in 2012 with the [Center Proposal Submission Process](#). Operationally, Bio Med began using COEUS Proposal Hierarchy and issuing Child accounts to Co-PIs for subsequent awards.

The Bio Med policies/practices were primarily developed to insure that Bio Med received recognition of sponsored funding in COEUS (official proposal record) and post award expenditures were accurately credited by issuing Child accounts to Bio Med departments. Bio Med follows the same procedure when we are the Lead department with faculty in non-Bio Med departments (i.e., Engineering, Public Health, Centers).* Please note this is a Bio Med policy so University departments may choose not to use Proposal Hierarchy when Lead or Child. Prior to creating proposal shell please contact BMRA and University department to discuss options.

Pre Award

COEUS Proposal Hierarchy function combines multiple budgets (Child Budgets) into one big budget (Parent Budget) that is submitted. A Proposal hierarchy is used for budgets that involve Multiple Departments or PI's, phased or tasked Projects, combine F&A rate variations; or, to prepare a proposal based on post award account set-up. Budgets in a proposal hierarchy can be worked on independently by each department then merged. Each department is responsible for developing its own budget insuring salaries are correct and department, school or division policies are followed.

A proposal hierarchy is only two levels: the top level – **Parent proposal** and the second level – **Child**. The Parent proposal is created from a Child proposal and then other Child proposals are linked to the hierarchy. The resulting group is submitted as a single proposal.

Often hierarchies are created with proposals from different units. In this case, the Parent proposal should be created from the Child proposal of the Lead unit of the project. The only information that should be entered in a Child proposal is budget and proposal personnel information. Completion of questionnaires, certifications & narratives must be done in the Parent proposal. The Lead unit, or department, of the hierarchy is the lead unit of the Parent proposal. (For detailed instructions see [Proposal Hierarchy Guide](#))

Procedurally BMRA will assume use of hierarchy unless notified otherwise.*

Post Award

OPS creates a child Grant Worktag in WorkDay (WD) for each department based on proposal hierarchy. Direct expenditures and F&A associated with the Child account is credited to the home department.

In some cases there may be little, or no, financial difference when using a proposal hierarchy post award. However, by having a consistent pre award process the Lead department avoids having to populate larger and more complex budgets for one, or more Co-PI departments.

Other post award benefits for departments include streamlining WD costing, transparent faculty effort reporting for the PI/Co-PI department, and access to WD award reports for the Child PI department.

For the Lead department, the advantage is the ability to see the Child account expenses in WD by running the **Sponsored Award Budget to Actual** report with the award number 00XXXX (not the GR account). The report will combine both Parent and Child grant accounts expenses, and if there is cost sharing the associated cost share can be viewed under FD120.

For the Child department, the advantage is the ability to track spending in WD by running the same **Sponsored Award Budget to Actual** report for just the individual Child account. The department can also track effort paid and if applicable cost share expenses.

*if small amount of effort for Co/Multi PI the Lead and Child may agree to forego hierarchy. Usually on Training Grants.