



## Session 1: Coffee with Colleagues

*“I have the money but not the time, what do I do?”*  
A conversation on **carryovers** and **no cost extensions**

January 22, 2018

Hiebert Lounge

# Topics

## Carryover

- NIH Process
  - Examples of NIH Automatic Carryover
  - Examples of NIH Carryover Requiring Prior Approval
- NSF Process
- Non-Federal Process
- Process for when BU is the subrecipient

## No Cost Extension

- NIH Process
  - No Cost Extension Requests
  - Examples of NIH 1<sup>st</sup> and 2<sup>nd</sup> No Cost Extension Requests
- NSF Process
- Non-Federal Process
- Process for when BU is the subrecipient

# Carryover

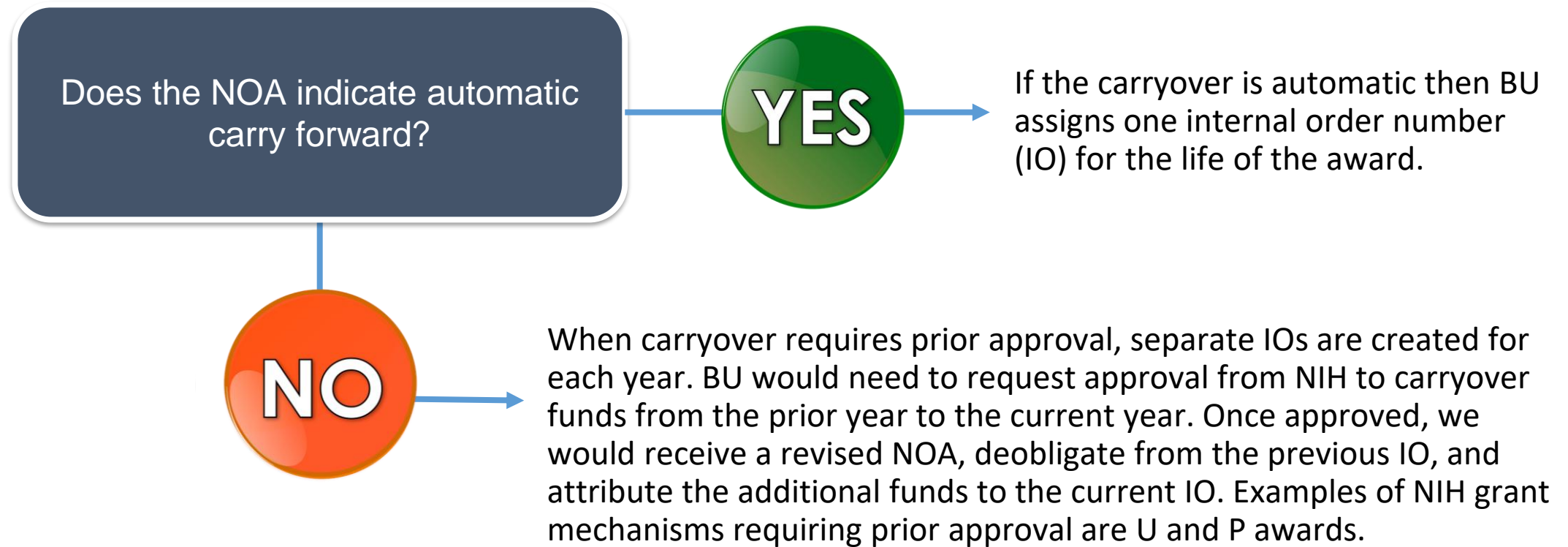


Unobligated funds remaining at the end of any budget period that, with the approval of the sponsor or under an automatic authority, may be carried over to the next budget period to cover allowable costs of that budget period.

Obligated/Committed funds are not considered carryover (for instance, funds already obligated to subcontracts during that period).

The term “carryover” is synonymous with “carryforward”

The Notice of Award (NOA) dictates whether Boston University has automatic carryover or if it requires prior approval.



## Examples of NIH Automatic Carryover vs. Carryover Requiring Prior Approval

### NOA Example of Automatic Carryover

(See NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm> for certain references cited above.)

**Research and Development (R&D):** All awards issued by the National Institutes of Health (NIH) meet the definition of “Research and Development” at 45 CFR Part§ 75.2. As such, auditees should identify NIH awards as part of the R&D cluster on the Schedule of Expenditures of Federal Awards (SEFA). The auditor should test NIH awards for compliance as instructed in Part V, Clusters of Programs. NIH recognizes that some awards may have another classification for purposes of indirect costs. The auditor is not required to report the disconnect (i.e., the award is classified as R&D for Federal Audit Requirement purposes but non-research for indirect cost rate purposes), unless the auditee is charging indirect costs at a rate other than the rate(s) specified in the award document(s).

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase VI Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

An unobligated balance may be carried over into the next budget period without Grants Management Officer prior approval.

This grant is subject to Streamlined Noncompeting Award Procedures (SNAP).

### NOA Example of Carryover Requiring Prior Approval

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase VI Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

This award was issued as a non-competing continuation with a change in document number. This change was made solely to accommodate the HHS mandate to transition award payments to Payment Management System (PMS) subaccounts. Expenses for the project period should be treated as if this were a non-competing continuation award (e.g. Type 5). A Subaccount Transitional Federal Financial Report (FFR) is required for the previous budget periods to complete the transition. Recipients must use the SF-425 as they would for an interim or annual FFR and enter “Subaccount Transitional FFR” in box 12. This report covers grant funds in the pooled account and is used by NIH to end the grant’s association with the pooled PMS payment account and transition award payments to the PMS subaccount established for the grant, including transferring any carryover funds and unliquidated obligations remaining in the pooled account. It is due within 90 days of the end of the calendar quarter in which the last budget period prior to this NoA ended. For more information, please refer to Notice [NOT-OD-15-105](#)

Carry over of an unobligated balance into the next budget period requires Grants Management Officer prior approval.

This award is subject to the requirements of 2 CFR Part 25 for institutions to receive a Dun & Bradstreet Universal Numbering System (DUNS) number and maintain an active registration in the System for Award Management (SAM). Should a consortium/subaward be issued under this award, a DUNS requirement must be included. See <http://grants.nih.gov/grants/policy/awardconditions.htm> for the full NIH award term implementing this requirement and other additional information.

Date: 09/27/2016 Transaction Type: New SAP Grant Number: ██████945

Funds Center: 1 ██████ CAS ██████ Investigator(s): ██████

Title: ██████

Sponsor: NIH/National Institute of Biomedical Imaging & Bioengineering Prime Sponsor: Sponsor Award ID: 1R01 ██████01 Yr 1

Dept. Admin: ██████ OSP Admin: ANDREW R FREED 617-358-7442 [AFREED01@BU.EDU](mailto:AFREED01@BU.EDU) PAFO Admin: MICHAEL H TRIEU 617-358-5255 [MHTRIEU@BU.EDU](mailto:MHTRIEU@BU.EDU)

**This Action:**

Internal Order #	Description	Legacy Source Number	PI(s)	F&A Rate	Change to Obligated Dir.	Change to Obligated F&A	Total Change
██████382	██████ Same IO	J-020-220-H632-5	██████	64.50	200,000.00	129,000.00	329,000.00
<b>Total Obligated Change Amount:</b>					200,000.00	129,000.00	329,000.00

**Cumulative Obligated Amount for Grant ██████945 as of this action:**

Obligation Start/End:	Obligated Direct	Obligated F&A	Obligated Total
09/27/2016-08/31/2017	200,000.00	129,000.00	329,000.00

**Anticipated Amount for Grant ██████945 as of this action:**

Project Start/End:	Anticipated Direct	Anticipated F&A	Anticipated Total
09/27/2016-08/31/2019	600,000.00	388,166.00	988,166.00

**Prior Approval Terms** Comment in AN

Carryover allowed during entire project period. If unobligated funds to be carried over are in excess of 25% of current year's total budget, grantee must, on annual progress report, provide the estimated unobligated balance, an explanation, and indicate plans for expenditure. See RPPR Instruction Guide.

Date: 09/12/2017 Transaction Type: Continuation SAP Grant Number: ██████945

Funds Center: 1 ██████ CAS ██████ Investigator(s): ██████

Title: ██████

Sponsor: NIH/National Institute of Biomedical Imaging & Bioengineering Prime Sponsor: Sponsor Award ID: 5R01 ██████02 Yr 2

Dept. Admin: ██████ OSP Admin: ANDREW R FREED 617-358-7442 [AFREED01@BU.EDU](mailto:AFREED01@BU.EDU) PAFO Admin: MICHAEL H TRIEU 617-358-5255 [MHTRIEU@BU.EDU](mailto:MHTRIEU@BU.EDU)

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<b>Total Obligated Change Amount:</b>					200,000.00	129,166.00	329,166.00

**Cumulative Obligated Amount for Grant ██████945 as of this action:**

Obligation Start/End:	Obligated Direct	Obligated F&A	Obligated Total
09/27/2016-08/31/2018	400,000.00	258,166.00	658,166.00

**Anticipated Amount for Grant ██████945 as of this action:**

Project Start/End:	Anticipated Direct	Anticipated F&A	Anticipated Total
09/27/2016-08/31/2019	600,000.00	388,166.00	988,166.00

New obligated total with year 2 funds added to IO ↓

Date: 11/13/2015 Transaction Type: New SAP Grant Number: [REDACTED]908

Funds Center: [REDACTED]0-CNTR-[REDACTED] Investigator(s): [REDACTED]

Title: [REDACTED]

Sponsor: NIH/National Cancer Institute Prime Sponsor: Sponsor Award ID: 1U01CA [REDACTED]01A1

Dept. Admin: [REDACTED] OSP Admin: NIURKA E DE LEON 617-638-4661 [NDELEON@BU.EDU](mailto:NDELEON@BU.EDU) PAFO Admin: NATASHA ALEXANDRA BROWN 617-353-4365 [NANLEWIN@BU.EDU](mailto:NANLEWIN@BU.EDU) Yr 1

This Action:

Internal Order #	Agency Source	PI(s)	F&A Rate	Change to Obligated Dir.	Change to Obligated F&A	Total Change
[REDACTED]073	[REDACTED]	[REDACTED]	26.00	436,611.21	61,772.79	498,384.00
Total Obligated Change Amount:				436,611.21	61,772.79	498,384.00

Cumulative Obligated Amount for Grant [REDACTED]908 as of this action:

Obligation Start/End:	Obligated Direct	Obligated F&A	Obligated Total
09/08/2015-08/31/2016	436,612.00	61,773.00	498,385.00

Anticipated Amount for Grant [REDACTED]908 as of this action:

Project Start/End:	Anticipated Direct	Anticipated F&A	Anticipated Total
09/01/2015-08/31/2019	1,964,052.00	181,917.00	2,145,969.00

Prior Approval Terms Comment in AN  
Carryover requires Sponsor prior approval

Date: 08/12/2016 Transaction Type: Continuation SAP Grant Number: [REDACTED]908

Funds Center: [REDACTED]0-CNTR-[REDACTED] Investigator(s): [REDACTED]

Title: [REDACTED]

Sponsor: NIH/National Cancer Institute Prime Sponsor: Sponsor Award ID: 5U01CA [REDACTED]02

Dept. Admin: [REDACTED] OSP Admin: NIURKA E DE LEON 617-358-1053 [NDELEON@BU.EDU](mailto:NDELEON@BU.EDU) PAFO Admin: NATASHA ALEXANDRA BROWN 617-353-8082 [NANLEWIN@BU.EDU](mailto:NANLEWIN@BU.EDU) Yr 2

This Action:

Internal Order #	Agency Source	PI(s)	F&A Rate	Change to Obligated Dir.	Change to Obligated F&A	Total Change
[REDACTED]161	[REDACTED]	[REDACTED]	26.00	507,339.00	54,824.00	562,163.00
Total Obligated Change Amount:				507,339.00	54,824.00	562,163.00

Cumulative Obligated Amount for Grant [REDACTED]908 as of this action: Cumulative obligated amount in Grant.

Obligation Start/End:	Obligated Direct	Obligated F&A	Obligated Total
09/08/2015-08/31/2017	943,951.00	116,597.00	1,060,548.00

Anticipated Amount for Grant [REDACTED]908 as of this action:

Project Start/End:	Anticipated Direct	Anticipated F&A	Anticipated Total
09/01/2015-08/31/2019	1,952,638.00	193,331.00	2,145,969.00

Same grant number

NSF Grants  
almost always  
automatically  
carryover

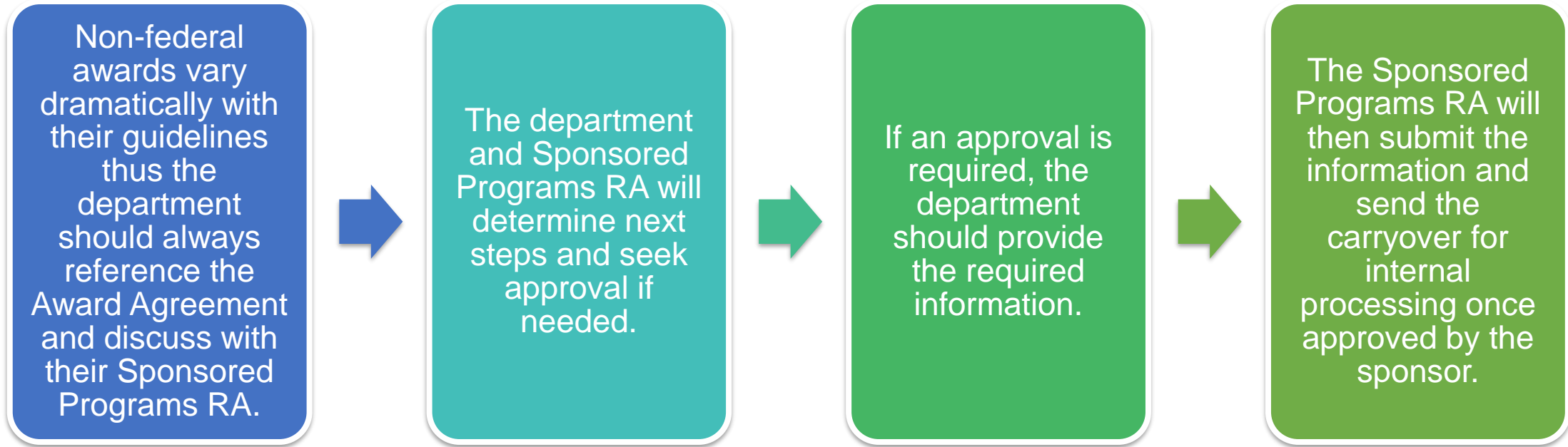
NSF grants are awarded as either a lump sum or incrementally funded awarded.

In both cases, automatic carryover is granted and one IO is issued for the life of the award. If NSF restricts carryover, it will be noted in the NOA.

NOTE: Restricted carryover for NSF grants is rare



The Award Agreement dictates whether Boston University has automatic carryover or if it requires prior approval from the sponsor.



Review the NOA to determine the terms and conditions associated with carryover.

If automatic carryover is not automatically granted to BU, a request has to be made to the prime recipient/pass through entity.

# No Cost Extension

A no-cost extension (NCE) extends the project period beyond the original project end date at no additional funding level. Usually occurs when the following conditions are met:

- The end of the project period is approaching, AND
- There is a programmatic need to continue the research, AND
- There are sufficient funds remaining to cover the extended effort

\*No Cost Extensions should not be requested just because there is money left over, a programmatic benefit must be justified.

## 1<sup>st</sup> NCE

Sponsor approval not required (if justified and funds are available)

Processed in eRA Commons by OSP RA

No revised NOA is issued, it is reflected in eRA Commons

## 2<sup>nd</sup>, 3<sup>rd</sup> NCE

Requires additional justification/prior approval to be submitted to NIH. PI discussion with NIH PO is recommended

Requested in writing

Revised NOA issued

- Boston University requires an Institutional Prior Approval Request (IPAR) form to be completed by the department to initiate the NCE request. This should be completed by the department and sent to Sponsored Programs [osp@bu.edu](mailto:osp@bu.edu)
- Once the NCE is confirmed in eRA commons, Sponsored Programs sends the IPAR/NCE confirmation for internal processing and a revised AN is sent out to the department.

### Example of 1<sup>st</sup> NCE in eRA commons

The screenshot shows the eRA Commons interface. At the top, there is a navigation bar with the U.S. Department of Health & Human Services logo and the text "eRA Commons A program of the National Institutes of Health". A user welcome message is visible on the right: "Welcome: Diane Baldwin ID: DBALDWIN@BU.EDU Institution: BOSTON UNIVERSITY MEDICAL CAMPUS Roles: AO SO BO FCOI PACR Logout | Contact Us | Help". Below the navigation bar, there are links for Home, Admin, Institution Profile, Personal Profile, Status, ASSIST, Prior Approval, RPPR, xTrain, xTRACT, and FCOI. The main content area displays a "System Information Message" stating: "NIH Financial System is now available. Grant Extension requests can be submitted at this time." Below this, a message indicates: "This Grant is eligible to be extended for up to 1 year. Note that only a SO has the ability to perform a project extension and that you may do this only once through the Commons." The "Application Information" section shows: Grant Number: 5R3[redacted]-27, PI Name: [redacted], Proposal Title: [redacted]. Below this, it says: "To extend the period, select the number of months for which you would like to extend the project period for this grant." The "Project End Date" is 11/30/2017, and the "Extend" field is set to 12. A confirmation message states: "This will extend the project to 11/30/2018". At the bottom, there are two buttons: "Extend Project Date" and "Cancel".

# NIH 2<sup>nd</sup> No Cost Extension Example

## 2<sup>nd</sup> NCE Letter Example



Boston University School of Medicine



June 26, 2017

Dear Ms. Hahn-

We are requesting a 6 month extension for the award [REDACTED]. An unexpected delay resulted from my short term absence due [REDACTED]. We are requesting the extra time to complete experiments to characterize the mechanisms resulting an unexpected increase in mortality among [REDACTED] performed as part of specific aim 3 of the grant proposal.

This drug is currently in clinical trial for treatment of [REDACTED] of different immunophenotypes is not yet well understood. Our initial findings which were presented at the Shock Society meeting in a few weeks ago, generated a great deal of interest and coincided well with the increasing concern about the appropriate stratification [REDACTED] in clinical trials with regard to the type of treatment being administered. We will [REDACTED] and examine their immunophenotype pre and post administration of anti- [REDACTED] and follow the animals clinically for survival and morbidity. In addition to characterizing the effect of anti PD-L1 on the host immune response, we [REDACTED]

[REDACTED] These studies will be performed using a combination of flow cytometry and multiplex cytokine analysis. If possible, [REDACTED] animals, but that may exceed the time and resource limits of this project. Our findings will be extremely useful not just for the current [REDACTED]

[REDACTED] We will also use the time to prepare manuscripts for publication with the data resulting from these studies.

Please see the next page for detailed listing of how the remaining funds will be spent



The budget will be used to procure the following supplies in order to complete the aims of the project.

Description	Amount
Mice	2160
Animal Housing	2000
Antibodies and Other Reagents	3800
Multiplex ELISA	2427
Flow cytometry	5419
<b>Total Direct Cost</b>	<b>15806</b>
Indirect Cost	1,264
<b>Total Cost</b>	<b>17,070</b>

Your consideration of this request is greatly appreciated.

Sincerely,



*Nadija Mujagic*

Nadija Mujagic, Associate Director  
Sponsored Programs

Bio III | 670 Albany Street - 4<sup>th</sup> Floor | Boston, MA 02118 | T: 617-414-7914 | F: 617-414-7075 | www.bumc.bu.edu

## Example of NOA Term

### SECTION IV – HL Special Terms and Conditions – [REDACTED] REVISED

#### REVISION # 1 - SECOND AND FINAL NO COST EXTENSION WITHOUT FUNDS

This revised award is issued to approve the 2nd no-cost-extension and change the budget and project period end dates from 03/31/17 to 09/30/17 per the request letter dated 9/27/16. This will be the final extension for this project and no further extensions will be considered by the NHLBI. The recipient is reminded that all regulatory assurances must be current or costs will be disallowed. This notice of award supersedes the NoA issued on 3/17/15.

➔ Grantees may authorize a one-time extension of the grant of up to 12 months additional time beyond the established end date.

➔ A 2<sup>nd</sup> or 3<sup>rd</sup> NCE can be requested, but requires additional justification in research.gov.

\*Grantees are not authorized to extend an award that contains a zero balance.

- Boston University requires an Institutional Prior Approval Request (IPAR) for to be completed by the department and sent to Sponsored Programs [osp@bu.edu](mailto:osp@bu.edu) for internal processing
- Once the NCE is authorized by NSF, Sponsored Programs sends the IPAR/NCE confirmation for internal processing. A revised NOA is not issued, it is reflected in research.gov. A revised AN will be issued to the department.

Grantee-Approved No-Cost Extension

[← Back to Prepare New Notification / Request](#)

Award Number: [REDACTED] Award Title: [REDACTED]

End Date: 07/31/2018

Status: New

**Reminder:** This one time extension may not be exercised merely for the purpose of using the unliquidated balances.

**\*Required**

**\*Revised End Date:**  (Always expires on the last day of the month)

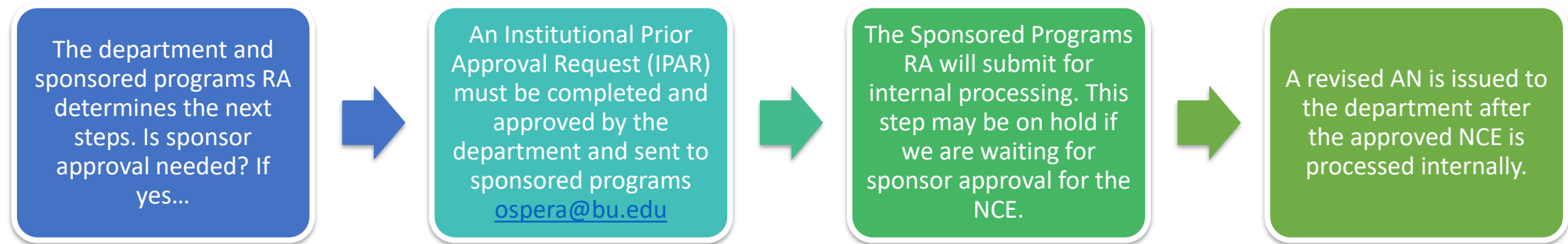
**\*Justification for Grantee-Approved No-Cost Extension:**

Characters remaining: 1200 (out of 1200 max)

Save Save & Submit to NSF Cancel

By electronically signing and submitting this notification/request, the awardee is: (1) certifying that statements made herein are true and complete to the best of his/her knowledge; and (2) agreeing to accept the obligation to comply with NSF award terms and conditions if the notification/request is granted. Willful provision of false information in this notification/request and its supporting documents or in reports required under an ensuing award is a criminal offense (U.S. Code, Title 18, Section 1001).

Non-federal sponsors vary dramatically when it comes to the procedure associated with requesting a no cost extension. Due to the varying guidelines, the department should always review the award agreement first and discuss with their Sponsored Programs RA.



#### Non-Federal No Cost Extension Award Example

**No-Cost Extension:** A no-cost extension for an additional six (6) months may be permitted upon request to The Medical Foundation division in writing or by email prior to the project end date. This communication should include an explanation for the extension, a statement of the unexpended balance, and a timetable illustrating its anticipated disbursement over the specified period of time.

The prime recipient/  
pass through entity  
determines if it will  
grant BU a NCE at  
the end of our  
project period

- BU can receive a NCE when the prime organization receives a NCE for their project period and is willing to pass it down to the subrecipient. BU can also receive a NCE from the prime organization when our project end date occurs before the prime recipient's project end date.
- BU's agreement should be reviewed prior to initiating this request, the process usually starts with Sponsored Programs reaching out to the prime recipient after discussions with the PI/DA.



# Questions / Resources



[Link to IPAR Form](#)