

## **Guidelines for Requesting Carryover Balance (COB) of Funds**

Unobligated balances of funds at the end of a budget period can be carried forward into the current budget period if properly justified and approved by AIDD/ACL. Carryover of funds can only be used to complete planned activities that were not completed in the budget period that funds were originally awarded. The following is a list of items that need to be included in a carryover request.

1. A written request to the AIDD Project Officer signed by the authorizing official for the grant, requesting a carryover of unobligated funds from the prior year budget period.
2. A detailed description of the uncompleted objectives/goals, and an explanation as to the reason for the delay.
3. An explanation of how the unmet objectives/goals will be met in the subsequent year.
4. Explanation regarding the impact to the project should the request be denied.
5. A budget narrative justifying the requested carryover.
6. Detailed budget that supports the work to be completed and the proportionate non-Federal share (25%).
7. [SF-424A](#) (instructions [here](#))
8. A current [SF-425](#), (Financial Status Report) reflecting the unobligated balance of federal funds that will be carried forward. This amount must match the amount in the PMS system.
9. Copy of the current indirect cost rate agreement, if charging indirect in the carry over.

Work performed must be for completing the original activities approved in the prior year, and not for performing new or additional activities. Lastly, an unobligated balance is not justification for requesting or authorizing a carryover of prior year funds.

All carry over requests must be submitted on official University/designated entity letterhead.

## Checklist for requesting Carry-over Balance of Funds

- **Cover Letter:**
  - ✓ Request should state the amount to be carried forward. Include unexpended federal funds as well as any non-federal matching funds that were not committed during the budget year. Only include the amount you are requesting, do not include the current year budget amount. Also, clearly indicate that the funds will be used to complete activities which were approved, but not completed by the end of the budget period, as allocated in the final budget of record for that particular budget period.
  - ✓ Additionally, the request must include a full description of approved grant activities from the prior budget period that were not completed, an explanation of why established goals were not met, and the grantee's plan for completing these activities in the current budget period.
  
- **424a** – Complete the form in its entirety for the COB amount only, giving special attention to the following:
  - ✓ Section A columns a, b, e, f, g
  - ✓ Section B columns 1 (federal), 2 (non-federal), and 5 (total)
  
- **425** – Complete the form in its entirety, giving special attention to the following:
  - ✓ Provide the original signature of the Authorized Representative
  - ✓ Amount of unobligated funds.
  
- **Budget and Budget Narrative:**
  - ✓ The Budget may be in a spreadsheet or table format . Both the federal and non-federal budget items should be clearly marked. When making your budget, reflect the budget categories outlined in the 424a (i.e. Personnel, Benefits, Travel, Equipment, Supplies, Contractual, Other, Indirect Costs) and identify all line items within each category. Be specific and comprehensive.
  - ✓ The Budget Narrative is a justification supporting the need to allocate funds for items in your budget. It should provide a clear description of how the budget items directly relate to the Carryover request and the overall success of the project.

**All documents need to be submitted into GrantSolutions as a new amendment request for a Carryover. There are links within the Application Control Checklist for the Carryover amendment that will allow you to upload your documents.**

### Questions?

Contact your AIDD Project Officer or ACL Grants Management Specialist