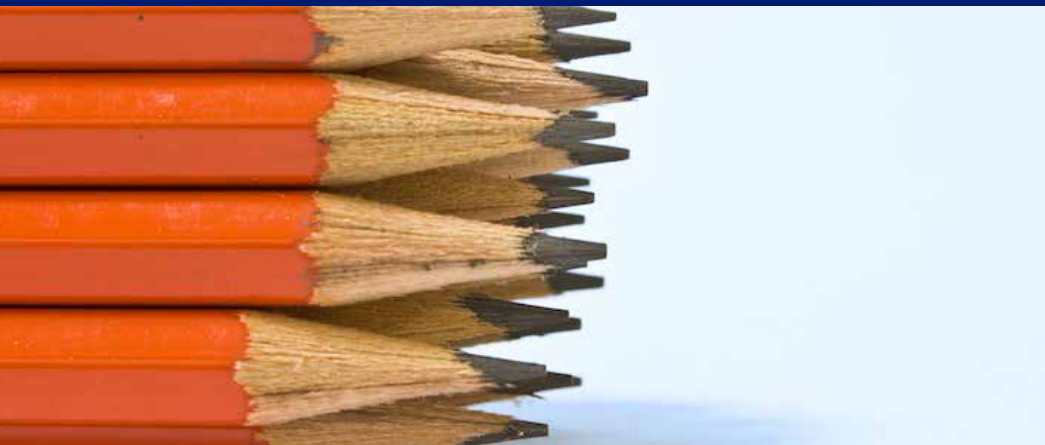


# UCEDD Tip Sheets



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UCEDD Tipsheets are produced by the Association of University Centers on Disabilities (AUCD) through the UCEDD Resource Center (URC).



## Carryover Requests and No-Cost Extensions

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### What is Addressed in this Tip Sheet?

This tip sheet will discuss guidance for requesting a carryover of funds into a subsequent budget year, as well as a non-competitive increase of time for the final budget period.

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### Why is this Important?

#### *Carryover Requests*

Unobligated balances of funds at the end of a budget period can be requested to be carried forward into the current budget period. Carryover funds may be used to complete activities that were not completed in the budget period that funds were originally awarded.

Funds may be carried into a previously expired budget period in certain instances. For example, during reconciliation of reporting, the grantee finds that a carryover was never submitted to GS but their records account for those funds in year 3 and the activities have been completed. A retroactive carryover can be requested for reconciliation of funding.

A carryover does not have to be used specifically for completion of previous budget period activities. In some cases, funds remain unobligated due to over budgeting or personnel/fringe changes. In these cases, those activities will not be completed in a subsequent budget period but the remaining funds may be used to expand on activities approved for the new budget period where funds will be moved to.

## **No-Cost Extension**

A No-Cost Extension is the non-competitive increase of time, up to 12 months, of the final budget period without additional federal funds or change in scope to complete existing project activities, or permit the orderly closeout of the grant. The extension may not be approved solely because funds remain unobligated at the end of the period of performance and is not to be used to complete new activities not previously approved for the award by the ACL program and grant staff.

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## **How is it Done?**

A grantee's request for Carryover approval should be initiated once the actual unobligated balance is known (generally during the period allowed for preparation and submission of the FFR). Grantees must ensure financial reconciliation of financial reports submitted to ACL and PMS that are accurate and therefore requests should be made for the exact dollar amount, including cents.

Following is a list of items that need to be included in a carryover request.

- A completed SF424A – Budget Summary – Non-construction Programs is required for a carryover request, and can be found [on grants.gov](https://www.grants.gov). It should reflect only the unobligated balance amount.
- A dated cover letter signed by the Authorized Organizational Representative (AOR) that includes:
  - Grant Award Number and Grantee Organization Name
  - Written explanation of why the carryover is needed, including the reason for having unobligated funds from the prior budget year, the carryover amount, and details on how the carryover funds will be spent
- The most recent Federal Financial Report (SF-425) reflecting the unobligated balance of federal funds
- A budget justification/narrative reflecting only the unobligated federal funds

All carry over request letters must be submitted on official University/ designated entity letter head and signed by an authorized organization representative on file with ACL. If the person who has authorizing signature responsibilities for your grant has changed since you last submitted paperwork to ACL, an amendment for a Change in AOR/ PD must be submitted in GrantSolutions. GrantSolutions has a training video (found at the bottom of <https://home.grantsolutions.gov/home/grantee-training-videos/>) showing grantees how to request and manage grant amendments – which include no-cost extension requests.

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**All ACL discretionary grantees are required to use GrantSolutions (GS) for their end to end grants management services.**

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All ACL discretionary grantees are required to use GrantSolutions (GS) for their end to end grants management services (tracking and receiving various award actions, submitting financial and progress reports, general correspondence, requests etc.). All users must register with GS by completing a Grantee User Account Request Form and following the directions identified at <https://home.grantsolutions.gov/home/getting-started-request-a-user-account/>. If you are a grantee already registered with GS through another HHS operating division, please verify with the GS helpdesk access to your ACL award(s).

## **No-Cost Extensions**

The following is a list of items that need to be included in a carryover request:

- A dated cover letter signed by the Authorized Organizational Representative (AOR) that includes:
  - Grant Award Number
  - Specific proposed end date
  - Written justification that includes:
    - Amount of remaining unobligated funds, if applicable
    - Explanation on why the work has not been completed and a detailed work plan on how all unfinished activities will be completed by the proposed extended end date
- A current signed Federal Financial Report (SF-425) must accompany the extension request.

All requests for No-Cost Extension should be submitted by the grantee in Grants Management Module as a new amendment by accessing “Manage Amendments”, click “New”, select “ACL No Cost Extension (Type 4)” and “Create Amendment”.

GrantSolutions has a training video (found at the bottom of <https://home.grantsolutions.gov/home/grantee-training-videos/>) showing grantees how to request and manage grant amendments - which include no-cost extension requests.

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## **Relevant Resources**

- Webinar and Transcript (<http://bit.ly/2GiTe1m>)
- GrantSolutions Training Video: at the bottom of <https://home.grantsolutions.gov/home/grantee-training-videos/>

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## **Important Terms**

- **Budget Revision** - A Budget Revision occurs when a grantee requests to move more than 25% of the total approved budget (federal and non-federal funds) for a specific budget period between direct cost budget categories in an approved budget. Once this threshold is reached, the recipient must request prior approval for all additional changes during that budget period.
- **Carryover Requests** - A Carryover is forwarding an unobligated balance of funds from a previous budget period to cover allowable costs in the current budget period. A Carryover must be requested in support of activities aligned with a grantee’s existing project goals and objectives to cover costs not already incurred by the recipient.
- **No Cost Extensions** - A No-Cost Extension is the non-competitive increase of time, up to 12 months, of the final budget period without additional federal funds or change in scope to complete existing project activities, or permit the orderly closeout of the grant. The extension

may not be approved solely because funds remain unobligated at the end of the period of performance and is not to be used to complete new activities not previously approved for the award by the ACL program and grant staff.

- **Transfer of Awards** - A change of recipient is a process used to transfer the legal and administrative responsibility for a grant-supported project or program from one legal entity to another before the ending date of the approved project period.
- **Change in EIN** - An EIN (Employee Identification Number) is a nine-digit number assigned by the IRS to identify the tax accounts of employers and certain others. When the grantee organization has changed the EIN associated with the award, it is necessary that the grant award, records and pay accounts are updated.
- **Change in Grantee Address** - A Change in Grantee Address is requested when the organization's physical address identified on the SF-424 has changed.
- **Change in Key Personnel** - A Change in Key Personnel is the replacement or change in status (such as an absence for any continuous period of 3 months or more, or reduction of time devoted to the project by 25 percent or more from the level in the approved application) of the Principal Investigator/Project Director (PI/PD), Authorized Organizational Representative (AOR) or other key personnel as specified on the Notice of Award (NoA) or approved application.

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## For More Information

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