



## Overview

This guide provides requirements and policies for generating a formal letter of request to carry over unobligated funds to the next budget period.

## Important

Please contact your Research and Sponsored Programs Grants Specialist or Research Financial Services Accountsnt if you have any questions.\

## Usage Constraints

Carryover funds are subject to strict rules governing their use and necessity:

- **Timing of Costs:** Approved carryover funds must be obligated in the year in which they are awarded.
- **Prospective Costs:** Carryover funds are intended only to cover prospective costs, not costs already incurred by the recipient.
- **Scope:** Carryover funds are meant to support one-time activities that align with the grantee's existing goals and objectives. Approval for a one-time activity does not automatically constitute approval for funding that activity in future years.
- **Overlap/Duplication:** If the request duplicates funding already provided in the current year support, the request may be denied.
- **Recurring Costs:** If the requested funds generate a recurring cost need in future years, the request must detail how those future year costs will be supported in subsequent budget years.
- **Reasonableness:** The request must be reasonable, allowable, and necessary.

## Submission Process

If you require to carry over unobligated funds for any sponsor, utilize this guidance to generate a letter of request to be sent via email to your Grant Specialist.

- **Verification:** The unobligated balance must first be determined by the recipient's finance office and confirmed with the Research and Financial Services team.
- **Internal Review:** Research and Sponsored Programs will verify the carryover amount with the Research and Financial Services Office.
- **Submission:** Research and Sponsored Programs will submit the request to the sponsor accordingly.



## Generating a Letter of Request

Use the following requirements as guidance when creating a letter of request to carry over unobligated funds (which will be submitted via email to your Grant Specialist):

### A. Required Identifying Information

- The request must include the grant number.
- The request must include the PI name.

### B. Required Justifications and Details

The request must include an appropriate scientific justification that addresses the following points:

1. Plan for Use: Provide a plan detailing the intended use of the funds.
2. Categorical Breakdown: Include a detailed categorical breakdown, listing F&A (facilities and administrative) costs, if applicable.
3. Balance Justification: Include a justification of the unobligated balance of funds.
4. Scope and Alignment:
  - The scope of the request should generally be limited to the approved goals of the project.
  - If the request exceeds the approved goals of the project, clearly delineate this in the request.
  - Include specific details on how the project will benefit by the unobligated funds.

### C. Focus on Immediate Needs

- Under NIH policy, the request must refer only to immediate needs in the current year to justify the need for the carryover.
- The major point of the request is how the funds will be used in the NEXT budget period.
- It is not acceptable to indicate that the funds will be needed for future budget periods beyond the immediate next period.

### D. Implications

- The request should present the implications for the project if the request is not approved.