

This session will *not* be recorded, but this PowerPoint can found

<https://medschool.ucla.edu/research/researcher-resources/administrative-support/department-medicine-office-research-administration/fund-management-training>

Special Post-Award Issues

UCLA DEPARTMENT OF MEDICINE
OFFICE OF RESEARCH ADMINISTRATION
ZOOM TRAINING

Non-Automatic Carry Forwards

NIH Non-Automatic Carry Forwards

- Check the Notice of Award (NOA) to determine if your carry forward is automatic or not.
 - If not, each year, you must request approval from the sponsor to carry forward the balance to the continuation year.
 - NIH types of awards not subject to automatic carryforward:
 - P30, P50, P60
 - Us (Cooperative Agreements)
 - Ts (Training Grants)
 - Clinical Trials

Non-Automatic Carry Forwards (cont.)

- How to determine carry forward amount?
 - Fund Manager works with EFM to prepare a Interim Financial Report.
 - EFM must prepare/submit FFR prior to carry forward request.
 - Check Item H. Unobligated balance of Federal Funds line.
 - Be sure to check each year of the FFR to determine if item H is cumulative or includes any amounts that were used as an offset.
 - Check if there is a 400005-8A acct/cc linked to your fund, and if so, is there a balance.
 - Single fund number vs. Multiple fund number differences
 - What happens when a fund was converted mid-project period?

NIH Carry Forward Requests

- [OCGA Prior Approval Request page](#)
- Request should include the following:
 - Cover Letter
 - Justification why there is a carry forward (scientific and/or administrative)
 - Brief description of how the funds will be used in the current budget period
 - Signed by PI and OCGA
 - Detailed Budget for direct cost portion of unobligated balance from FFR
 - Usually completed on the old [PHS 398 Budget form](#)
 - Budget Justification
 - [NIH Checklist](#) to indicate total F&A requested (old PHS 398 form)

Carry Forward request must be submitted by OCGA!

Non-Automatic Carry Forwards - Offsets

- **Offset**
 - When the GMO determines that some or all of the unobligated funds are not necessary to complete the project, the GMO may use the balance to reduce (or offset) NIH funding for subsequent budget periods
 - Example: Carryforward Request was NOT approved, or Carryforward was not requested (e.g. most T32s)
- **How do I know if the unobligated balance was approved as a carryforward for my PI's use, or used as an offset?**
 - Check Section IV of the NOA. Examples of offset language from NOAs:
 - This award uses as an **offset** the unobligated balance of \$10,607 from the 12 year Federal Financial Report
 - 01/19/2016 - This revised notice of grant award reflects the approval of carryover in the amount of \$1,971,477 from budget period 09/01/2015 - 08/31/2016 , to budget period 09/01/2016 -08/31/2017 to **offset** FY2016 funding.
- **Assure all Offsets are appropriated (TOF'd) to the fund.**

Accounts Receivable

- DOM ORA FM Manual Post Award Chapter:
 - [Revenue & A-R](#)
- Live Demo of the FS Web Reports: Accounts Receivable Report
- Cash Received Undistributed (CRU)
 - [EFM CRUs](#)
 - [Gift CRUs](#)

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Links from Today's Class

Survey Link

<http://goo.gl/forms/C3gdjsL5y1>

We appreciate if you would take a few moments to complete a short 5 question anonymous survey to help us improve your training experience. Thank you!