

CLARIFICATION OR CHANGE IN PROCEDURE (CCHIP)

Assignment of Contract and Project Numbers

OVERVIEW

Many sponsored awards receive additional funds or annual installments to continue or augment the work. However, because of the terms and conditions of the original funding and/or the additional funds, it is not always clear whether the additional funds should be released to the existing contract / project number or whether a new contract number or project number is needed.

DEFINITIONS

Carryover Balances (also referred to as *Carry forward*) - Residual amounts of authorized funding from prior budget periods that are reserved and carried forward to new budget periods on sponsored awards. Specifically, it is the transfer of any unobligated balance or over expenditure of funds that remain at the end of a budget period, to the next budget period. Carryover balances do not apply to the final year of a sponsored project. The one exception is that NIH will consider a request for carryover between two competitive segments of the same award.

FAST – The acronym for the Financial Accounting System at the University of South Florida, which refers to the PeopleSoft Enterprise Financials system.

- Chartfield - The individual components, or fields, that when combined make up the ChartField String, which defines the accounting structure.
- Contract Number – An eight-digit field as part of the Chartfield String. The first four digits reflect the cost center, such as a college department, responsible for the execution of the contract, and the second four identify the numerical sequence of accounts in that department.
- Project Number – A ten-digit field as part of the Chartfield String comprised of the Contract Number and two more digits, which allows for separate allocation and tracking of budget and expense for prime and sub-projects.

Grant Budget Release (GBR) – The Grant Budget Release is required for establishing budget in a project, and can only be used to add new budget or reduce budget from a project.

GEMS - Global Employment Management System is USF's official Enterprise Business Application for personnel and payroll activities.

Research Award Notice (RAN) – Generated by information entered by Sponsored Research at the time of the award, the Research Award Notice reflects the basic administrative and financial terms of the award such as sponsoring agency and type of agency (industry, state or federal), sponsor award number, award dates and budget periods, and cumulative total of award, among others.

Sponsored Award - Any grant, contract, or other agreement between the University of South Florida and a sponsoring agency.

- Initial – An award not previously awarded or a renewal or continuation award treated as a new award by the sponsor and given a new agency number.
- Competing Renewal – An award of additional funds for a subsequent period of support beyond the initial awarded project period. Competes for funding against all other applications received by the sponsor.
- Supplement - A request for additional funds either for the current operating year or for any future year recommended previously. A supplement can be either noncompeting (administrative) or competing (subject to peer review). An award for additional funds over and above the amount originally awarded, either for the current budget year or for any future year.

Sponsor Award Number – A character string containing numbers and/or letters that uniquely identifies a particular award from a sponsor. Character string may include coding for type of award, funding source, funding year etc.

Subaccount Establishment/Project Transfer Form – This form is required to create a subaccount, transfer budget to an existing project ID or request approved carryover be moved from one project ID to another.

Document Identification Number - A character string containing numbers and/or letters that uniquely identifies an award or segment of an award for financial reporting purposes. May or may not be the same as sponsor award number depending on sponsor. Used by NIH to separate a segment of an award from previous or subsequent funding streams within a multi-year award.

CLARIFICATION OR CHANGE

A new contract number is usually necessary if the sponsor's reference or document number (e.g. NIH) has changed. Most other cases should be handled through the addition of funding to existing project IDs or the creation of a new subproject.

The table below provides general guidelines on accounting for additional funding:

Scenario	New FAST Contract Number	Current FAST Project Number	New FAST Project Number SubProject (Subaccount)	Comments / Example	Sample Sponsor
New award	X			<ul style="list-style-type: none"> New / unique award / doc id (i.e. Initial, Competing Renewal, etc) ARRA Funding 	Various
Continuing years of multi year award		X		<ul style="list-style-type: none"> Same award number Same document identification number Automatic carryover Cumulative financial reporting 	NIH – 5 yr NSF – 3 yr NASA
Continuing years of multi year award			X	<ul style="list-style-type: none"> Same award Same document identification number No automatic carryover Installment financial reporting 	HRSA
Restricted portion of funding			X	<ul style="list-style-type: none"> Participant support costs Restricted supplements Other specialized accounting 	NSF Various
Other PI(s)			X	<ul style="list-style-type: none"> CO – PI Other Project Director 	Various
Different F&A rates			X	<ul style="list-style-type: none"> Fabrication of equipment 	Various

These are general guidelines and exceptions will occur. If in doubt about the proper handling of additional funds, please contact the appropriate Sponsored Research Administrator (SRA) in Sponsored Research or the Grants Financial Administrator (GFA) in Sponsored Research.

RESEARCH CCHIP # 015

If the sponsor's award documents state that the carryover is automatic, no action is required. As noted in the diagram above, the project number will remain the same throughout the life of the award.

If written sponsor approval is required to carry over funds, the letter of request to the sponsor must be authorized by the SRA in Sponsored Research (SR) before submission. In addition, the PI and Department Administrator must work with the Invoicing GFA in Sponsored Research (SR) to reconcile the remaining balance on the Financial Status Report (FSR) and the carryover request.

Once the sponsor approval is obtained in writing a **Subaccount Establishment/Project Transfer Form** should be submitted to the SRA with the approval from the sponsor. The SRA will review, approve and distribute the form via the standard distribution process. Upon receipt of the form, GFA will adjust the budgets in the prior reported and the current budget periods.

Reminder: When creating subprojects/subaccounts, the corresponding facilities and administrative (F&A) budget must be transferred based on the F&A bearing direct budget transferred.

PROCEDURES

Sponsored Research Pre Award

- Receive sponsor award notices and notify Principal Investigator / Department Administrator to complete and submit **Grant Budget Release (GBR)**.
- Review and approve **GBR** and issue Research Award Notice (RAN).
- Forward award packet (including **GBR** and RAN) to Sponsored Research Post Award for processing.
- Work with the PI/Department Administrator on obtaining approval for all carryover requests, as appropriate.

Sponsored Research Post Award

- Receive award packet and establish budget in FAST based on guidelines described in table above.
- If budget is created in a new project ID, notify Principal Investigator / Department Administrator of creation of new chartfield string.
- If new chartfield includes salary budget, request GEMS codes from Payroll Department.
- Transfer the budget from one project ID to another as approved carryover requests from sponsor and attached subaccount transfer forms are received.

Principal Investigator / Department Administrator

- Upon receipt of award action, complete **GBR** and forward to Sponsored Research.
- Upon receipt of new chartfield setup communication from Sponsored Research Post Award, request purchasing workflow setup in FAST.
- Once GEMS codes and purchasing workflow is established, spend funds per sponsor terms and conditions.
- Work with Sponsored Research on preparing, submitting and receiving approval for carryover consistent with the applicable FSR prepared by department and Sponsored Research Post Award.
- Upon receipt of approval for carryover, complete **Subaccount Establishment/Project Transfer Form** and submit to Sponsored Research. Ensure that the budget on the "add to" side of the form matches the budget submitted to the sponsor as part of the carryover request (if itemized budget was included in request).

CONTACT

Please address your comments or questions regarding this CCHIP to [Sponsored Research Compliance](#).

RELATED REFERENCES

[Grant Budget Release Form \(GBR\)](#)

[Subaccount Establishment/Project Transfer Form](#)

AGENCY GUIDELINES

[OMB Circular A-110](#) (Federal awards issued prior to 12.26.14)

[Uniform Guidance \(2 CFR §200\)](#) (Federal awards issued on or after 12.26.14)

EFFECTIVE DATE

This CCHIP is effective as of the date of revision and rescinds all previous versions pertaining to ***Assignment of Contract and Project Numbers***.