Carryover Guidance for Grantees

• The request must be signed (or transmitted by, if via email) by the authorized business/signing official.

• The requests must include an appropriate scientific justification:
  o A plan for the use of funds, and
  o A detailed categorical breakdown, including F&A costs, if applicable.

• The scope of the request should be limited to the approved goals of the project, or clearly delineate where the request exceeds the approved goals of the project.
  o Under NIH policy, the request can only refer to immediate needs in the current year to justify the need for the carryover.
  o It is not acceptable to indicate the funds will be needed for future budget periods.

• Requests should present the implications for the project if the request is not approved.

• If the requested funds are available per a currently approved Financial Status Report (FSR), the FSR must be submitted and approved by the NIH Office of Financial Management before NIH can entertain a request for carryover.

• The request must be reasonable, allowable, and necessary.

• If the request duplicates funding already provided in the current year support, i.e., overlap, the request cannot be approved.

• If the request generates a recurring cost need in future years, the request must also detail how the future year costs will be supported in subsequent budget years.