

**Virginia Commonwealth University**  
**Grants and Contracts Accounting**  
**FUND ASSIGNMENT MATRIX BY TYPE OF AWARD**

(based on Sponsor Financial Reporting Requirement)

| Award Type   |        | Award Conditions  |           | Financial Reporting Requirement referred to below as (RR) |         | Treatment                              |
|--|--------|---|-----------|---|---------|--|
| <b>Grant</b>   |        |   |           |   |         |  |
| Federal  | ....if | 1)NIH EA/SNAP, NSF, DOE, ONR, USED, NASA, DOD<br><br>(these are our primary; may include others)                            | ...and RR | Cumulative  | ...then | Single Index w/Budget Yr Activity Code |
|  | unless | 2)Annual Financial Reporting or Carry-forward approval required   | ...thus   | Budget Period   |         | Budget Period Index                    |
|  | or     |   |           |   |         |  |
|  | unless | NIH Grant - C, P, K, T  | ...thus   | Budget Period   | ...then | Budget Period Index                    |
|  |        | NIH Cooperative Agreement -U  |           | Budget Period   |         | Budget Period Index                    |
|  |        | NIH Cost Reimbursement Contract   |           | Cumulative  |         | Single Index w/Budget Yr Activity Code |
|  |        | NIH Fixed Price Contract  |           | Cumulative  |         | Single Index w/Budget Yr Activity Code |
| Federal Flow-through<br><br>(incl. State, Private, or Local) | ....if | 1)Project period includes multiple years indicated/awarded,<br><br>and doc. or email from sponsor indicating cum. treatment | ...and RR | Cumulative  | ...then | Single Index w/Budget Yr Activity Code |
|  | unless | 2)Annual Financial Reporting or Carry-forward approval required   | ...thus   | Budget Period   |         | Budget Period Index                    |
|  |        |   |           |   |         |  |
| State<br><br>(incl. VA agency or institution)                | ....if | 1)Project period includes multiple years indicated/awarded  | ...and RR | Cumulative  | ...then | Single Index w/Budget Yr Activity Code |
|  | unless | 2)Annual Financial Reporting or Carry-forward approval required   | ...thus   | Budget Period   |         | Budget Period Index                    |
|  |        |   |           |   |         |  |
| Local Government   | ....if | 1)Project period includes multiple years indicated/awarded  | ...and RR | Cumulative  | ...then | Single Index w/Budget Yr Activity Code |
|  | unless | 2)Annual Financial Reporting or Carry-forward approval required   | ...thus   | Budget Period   |         | Budget Period Index                    |
|  |        |   |           |   |         |  |

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| (based on Sponsor Financial Reporting Requirement)  |        |   |           |               |         |   |
| Industry  | ....if | 1)Clinical Trial, or Project period includes multiple years indicated/awarded | ...and RR | Cumulative    | ...then | Single Index w/Budget Yr Activity Code ( <b>Clin. Trial budgets will not be loaded with a Activity Code</b> ) |
|   | unless | 2)Annual Financial Reporting or Carry-forward approval required               | ...thus   | Budget Period |         | Budget Period Index   |
| Foundation<br>(incl. Associations)  | ....if | 1)Project period includes multiple years indicated/awarded                    | ...and RR | Cumulative    | ...then | Single Index w/Budget Yr Activity Code  |
|   | unless | 2)Annual Financial Reporting or Carry-forward approval required               | ...thus   | Budget Period |         | Budget Period Index   |
| Foreign Sponsor   | ....if | 1)Project period includes multiple years indicated/awarded                    | ...and RR | Cumulative    | ...then | Single Index w/Budget Yr Activity Code  |
|   | unless | 2)Annual Financial Reporting or Carry-forward approval required               | ...thus   | Budget Period |         | Budget Period Index   |
| Other Sponsor<br>(incl. Hospital, State other than VA,<br>or Univ. other than VA institution) | ....if | 1)Project period includes multiple years indicated/awarded                    | ...and RR | Cumulative    | ...then | Single Index w/Budget Yr Activity Code  |
|   | unless | 2)Annual Financial Reporting or Carry-forward approval required               | ...thus   | Budget Period |         | Budget Period Index   |
|   |        |   |           |               |         |   |
|   |        |   |           |               |         |   |