

**NOVA SOUTHEASTERN UNIVERSITY  
OFFICE OF SPONSORED PROGRAMS  
POLICIES AND PROCEDURES**

**COMPLIANCE / AWARD ACCEPTANCE  
BANNER INDEX NUMBER ASSIGNMENT  
EFFECTIVE 12-01-08, REVISED 12-26-2014  
POLICY #21  
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**PURPOSE:**

To establish the policy and procedure for the assignment of index numbers for sponsored funding projects.

**DEFINITIONS:**

Advance Account: A unique index number that is established, with the written authorization of the Dean or Director of the College/Center, to enable a Principal Investigator/Project Director (PI/PD) to begin work and accumulate allowable expenses prior to the university's receipt of valid award documentation (i.e., notice of award, executed agreements) but when reasonable evidence exists that an award is imminent.

Companion Account: A unique index number that is created and used when a sponsored program has cost sharing requirements and/or program income during an award's period of performance. The companion account is set up as the university's subsidiary ledger index account, and is used to record and monitor expense related to cost sharing or revenue related to program income associated with the sponsored project.

Index number: A unique and restricted account assigned to a sponsored project in the university's financial system.

**POLICY:**

At the time of full execution of the sponsored award or receipt of valid award documentation, a unique and restricted index number will be assigned to all sponsored funding awards to ensure proper accounting of sponsored projects in the university's financial system.

The Office of Sponsored Programs (OSP) will initiate requests for, and the Contracts and Grants Accounting Department (CGA) will assign, index numbers for sponsored awards and any associated companion accounts.

If it is vital to the scope of work and permitted by the funding sponsor, index numbers may be set up prior to the receipt of an award in accordance with procedures below.

**REFERENCES:**

- OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, <https://federalregister.gov/a/2013-30465>
- OMB Federal Awarding Agency Regulatory Implementation of Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, <https://www.federalregister.gov/articles/2014/12/19/2014-28697/federal-awarding-agency-regulatory-implementation-of-office-of-management-and-budgets-uniform>
- NIH Grants Policy Statement, <http://grants.nih.gov/grants/policy/policy.htm#gps>

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- NSF Proposal and Award Policies and Procedures Guide, <http://www.nsf.gov/bfa/dias/policy/>
- HHS Grants Policy Statement, <http://www.hhs.gov/grants/grants/policies-regulations/index.html>
- Federal Acquisition Regulations (FAR), Title 48 C.F.R.
- NSU Financial Operations Accounting and Financial Policies and Procedures, Finance Policy 127.5 - *Post-Award's New System Account Set up Procedures*, <http://www.nova.edu/fop/forms/policies.pdf>

**PROCEDURES:**

1. At the time of receipt or full execution (as applicable) of the official award document, the OSP will request that CGA assign an index number for the sponsored project and companion account, if applicable.
2. If the sponsored award is not officially issued or executed, but reasonable evidence exists that an award is imminent, an advance account number can be requested by the Principal Investigator/Project Director (PI/PD)/Dean through the OSP, and issued by CGA, provided that the Dean of the College/Center authorizes the opening of the account and agrees, in writing, to assuming the risk for covering all expenses or non-cancelable obligations incurred in the event an award is not made to the university or in the event that charges are incurred on an award outside of the period of availability of funds.
3. If a renewal award is anticipated to support the continuation of a project, but is not yet received/fully executed, an advance account may be opened following the process above to facilitate the redirection of expenses until the award is finalized.
4. CGA will assign the index number in the financial system (refer also to Finance Policy 127.5 - *Post-Award's New System Account Set up Procedures*) according to the following coding:  
  
331XXX-Federal government, 332XXX-State and local government, and 333XXX private foundations/corporations. The internal President's Faculty Research and Development awards which OSP manages are coded 335XXX. These prefixes will be primarily reserved for sponsored awards managed through the OSP. Companion accounts are assigned a prefix of 336XXX.
5. CGA informs the OSP, Budget Office, PI/PD, and the departmental contact of the assigned index number.
6. The OSP will identify advance accounts that have been open for more than 90 days and follow up with the College/Center or sponsor regarding the status of the award.
7. The College/Center is responsible for covering all expenses incurred on an advance account (1) should an award not be realized or (2) that are determined upon receipt of the final award to be unallowable.