SAP is configured for a single responsible unit per WBS with no date delimiters for account attributes. Changing an attribute when date delimiters are not available, such as the responsible unit, would cause account history loss impacting audit data and institutional, as well as, unit reporting.

Since SAP configuration does not support the changing of key attributes* with date delimiters, a replacement WBS** would be needed for key attribute change. Having multiple accounts open for the same award or award period creates an administrative burden and may lead to over-expenditure of the authorized award amount.

For the reasons outlined above, the Office of Sponsored Projects Administration (OSPA) in coordination with Research Financial Services will allow replacement accounts in the following exceptional circumstances:

- If the responsible unit will be changed from one College to another College
- If the responsible unit will be changed to another Sector
- If the sponsor changes
- If the sponsor changes payment methods (i.e. from ACH to letter of credit)

For responsible unit changes that cross colleges or sectors, if the award is a multi-year award, the replacement account must start with the next budget year. This account must be created in anticipation of the next budget year and not after the account has already been extended or established. Creating replacement WBS accounts on the budget year is consistent with the requirements for cost centers. Note: If the project is ending in the next 3-6 months, it is strongly encouraged to not create a replacement account and allow the current responsible unit to remain through account close-out. For replacement accounts required by sponsor change or sponsor payment change, the replacement account will coincide with the sponsor requirements.

Process to Request a Replacement Account: Complete the Request for Revision Action Form: [https://www.research.uky.edu/uploads/action-revision-form-revised-july-28-2021](https://www.research.uky.edu/uploads/action-revision-form-revised-july-28-2021). The form must be signed by the Chair/Director for the new responsible unit and the Associate Deans for Research of both the current and new responsible units if applicable. For incrementally funded projects, the replacement account will be established for the new year budget amount. Unless sponsor prior approval is required, any unobligated funds from the original account will be added to the replacement account after the original account is financially closed. For projects that are not incrementally funded, indicate an estimated unobligated balance and budget on the Revision Action Form.

The request and IAF, if required, must be submitted to OSPA in enough time to establish an account prior to the budget year start date to prevent cost transfers relating to an increased audit risk.

*Key attributes: business partner, responsible unit, functional area, billing rule after budget release and some methods of payment.

**Replacement WBS account is defined as a WBS account to be created that replaces an existing account or a partial period of an existing account. When a multi-year account requires a new account number with each budget segment, the department number may be updated on the IAF when routed.