



# ADVANCE ACCOUNT REQUEST FORM

Complete this form to initiate creation of an advance account. Requests should be directed to the Office of Sponsored Research Administration (OSRA) at [grantsandcontracts@med.cornell.edu](mailto:grantsandcontracts@med.cornell.edu). Advance Accounts are established for an initial three month period, after which time circumstances will be evaluated to determine if the account will be extended or if expenses will be moved to the provided fund number. For more information refer to the instructions listed on page 2 of this document. This request form must be accompanied by a New WBS Request Form, available on page 3.

<b>PI:</b> _____	<b>Prior WBS Element</b> _____
<b>Department Contact:</b> _____	<b>Sponsor:</b> _____
<b>Phone:</b> _____	<b>Prime Site:</b> _____
<b>Email:</b> _____	<b>Grant ID/Number:</b> _____
<b>Grant Title:</b> _____	<b>Expected Award Start Date:</b> _____

<b>FOR OSRA USE ONLY:</b>	
<b>Expiration Date:</b> _____	<b>New WBS Element:</b> _____

## REASON FOR REQUEST:

**Delayed/Late Notice of Award**

**Delays in negotiating/processing Subaward Agreement**

**Other:** *Why is it important to obtain the advance account prior to official award receipt?*

## DEPARTMENT ACCOUNT:

The department, center or institute will be responsible for debt incurred for any reason including: if an award is cancelled, the sponsor refuses to honor costs, the award dates are not covered by the advance account period or if the award amount is reduced. In the event that a deficit should occur, the account to be charged is: \_\_\_\_\_ (Department, Center or Institute to complete)

## APPROVAL:

By signing this form, I certify that I am aware of the risks involved with establishing an advance account and accept responsibility for any costs not reimbursed on this project.

Department Administrator/Center Director

Principal Investigator (Optional)

Name (Print): \_\_\_\_\_

Name (Print): \_\_\_\_\_

Signature and Date:

Read and acknowledged:



## **Advance Account Process**

The advance account process allows for the creation of a WBS/grant account for an expected award in advance of official award receipt and/or execution. This process benefits awards that are prone to processing delays, such as incoming subaward agreements and non-federal award agreements that require negotiation. Advance Accounts are established for an initial three month period, after which time circumstances will be evaluated to determine if the account will be extended or if expenses will be moved to the provided fund number.

### **Use of Advance Accounts:**

#### **New Awards**

The advance account process is most appropriate for new awards that face significant processing delays due to lengthy negotiations, sponsor delays in award issuance and/or compliance issues (IRB, IACUC, EHS). In such cases OSRA will create an account so that projects may commence, however no work involving human subjects, animals, biohazardous materials, etc. may be performed without corresponding approvals.

#### **Non-Competing Awards**

Advance accounts are typically not necessary for non-competing continuations under multi-year awards. However, there are instances when an advance account is appropriate. Incoming subaward amendments are a prime example as they are often received after the award anniversary date. The PI may request an advance account to continue work on an established project if the continuation award or subaward agreement is delayed.

### **Advance Account Risks:**

There are risks associated with establishing an advance account. Awards may be cancelled or modified. It is important that all expenditures are allowable and allocable and that they occur within the period allowed by the sponsor. Any expenses the sponsor deems unallowable must be removed from the account. Advance Account Request Form must include an alternate fund to which costs can be moved.

To mitigate risks, please ensure the following criteria are met before submitting a request form:

- The project proposal and appropriate internal forms (e.g. ERF, budget, other ancillary forms as required), are on file with OSRA.
- There is confirmation from the sponsor that the award will be made. This confirmation can include receipt of an award notice or agreement, or some other credible assurance from a sponsor representative.
- The advance account dates fall within the sponsor's anticipated award period.
- The guidelines from the sponsor do not prohibit commitment of funds before an award is fully executed.
- Expenditures will be in accordance with the expected budget categories and limits, sponsor guidelines, and WCM policies and procedures.
- Funds are available within the department to cover the expenditures should the award not materialize.

