



SOP #	OSRA0013
Last Modified Date:	02/21/2024
SOP Owner:	OSRA

Advanced Account Requests Standard Operating Procedure (SOP)

1. Purpose

An Advanced Account is an internal grant account established when an award is imminent, but final execution has not been completed. The purpose of an Advanced Account is to enable the Principal Investigator (PI) to begin spending prior to having a fully executed award in place and to allow expenses to be recorded and tracked, thus eliminating the need to charge unrelated accounts that subsequently require a cost transfer of those expenditures.

2. Scope

This standard operating procedure (SOP) should be used by PIs, Academic Departments, and OSRA when an advanced account is requested for an imminent award to ensure use and management of advanced accounts is compliant with Federal regulations and sponsor policies.

3. Prerequisites

The project proposal and appropriate internal forms (e.g., Routed WRG-PD Record (If award is competitive), 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.

IRB and/or IACUC protocol applications have been submitted and are under review with the respective offices.

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.

4. Definitions

OSRA – Office of Sponsored Research Administration

AOR – Authorized Organization Representative

WRG SP-PD – Weill Research Gateway Proposal Development record

WRG SP-PT – Weill Research Gateway Proposal Tracking record

SBIR/STTR – Small Business Innovation Research/Small Business Technology Transfer



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5. *Policy*

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 approval delays (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. Advance accounts are **not** permitted for SBIR/STTR projects.

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.

OSRA must be provided confirmation of an incoming award/agreement from the sponsor for an advanced account requested due to delay in award issuance or negotiation.

Advanced account requests for compliance delays will only be completed if the PI/Department provides confirmation that protocol applications have been submitted to the relevant review boards and are pending approval.

Requests for advanced accounts that fall outside the above parameters must be reviewed and approved by OSRA's AOR.

Advanced Accounts will only remain open for 90 days from the budget period start date. If a finalized award/agreement and/or compliance documentation is not in place within 90 days, the account will be deactivated, and expenditures will be transferred to the designated fund provided by the department.

There are risks associated with establishing an advance account. Awards may be canceled or modified. It is important that all expenditures are allowable and allocable and that they occur within the period allowed by the sponsor. In addition, federal funds will not be drawn down in the PMS, nor will invoices be issued by the Grants and Contracts Accounting teams while an account is in advance status. Expenditures 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.

6. *Procedure*

When an advanced account is needed, the Department/PI must complete the Advanced Account Request Template and ensure they've met the prerequisites required.

Upon confirmation, the Department/PI must submit the completed and signed form along with any supporting documentation to the assigned OSRA Operations Specialist.

The OSRA Operations Specialist will review to ensure all prerequisites have been met and all required documents have been provided. If prerequisites are not met and/or supporting documentation is missing, the form will be returned to the Department/PI with comments.



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Once all required documentation has been received, OSRA will confirm acceptance. Request types that require OSRA AOR approval will be routed to the AOR for review prior to initiating an account. Once reviewed and approved by the necessary parties, all documentation will be uploaded to the WRG SP-PT record and processed for Advance Account Creation via WRG to SAP.

OSRA will continue to monitor records that are in the Advanced Account Active status and will follow-up with departments as the record nears the 90-day mark. If a finalized award/agreement and/or compliance documentation is not in place within 90 days, OSRA will coordinate with GCA to have the account deactivated, and expenditures will be transferred to the designated fund provided by the department.

7. Process Metrics

OSRA will acknowledge receipt of Advanced Account Request and review to ensure all prerequisites have been met within one (1) business day of receipt. The Department/PI will be informed if any changes or additional information is required.

Once Advanced Account Request Form and supporting documentation is approved, OSRA will process the request within one (1) business day of acknowledgement.

OSRA will conduct a final check and push to Advanced Account Creation via WRG to SAP within two (2) business days.

Advanced Accounts will be deactivated if a finalized award/agreement and/or compliance documentation is not in place within 90 days.

8. Special Considerations
