

Pre-Award Accounts	
<p style="text-align: center;"><b>Sponsored Programs SOP #2</b> <b>Version 1.0 – July 24, 2020</b></p>	

## 2. Pre-Award Accounts

### 2.1. Overview

**2.1.1.** A **Pre-Award Account** is established before the receipt of an award. The Sponsored Programs (SP) Office provides a MoCode enabling the Principal Investigator to begin spending prior to having a fully-executed award in place or to incur expenses before the start date of an expected award.

### 2.2. Risk

**2.2.1.** The risk in establishing a Pre-Award Account is that expenses will be incurred on an award that is never executed or the expenses incurred may not be allowable. ***In either case, the Department accepts full financial responsibility for the risk when completing the request form.*** Any unallowable expenses or unreimbursed expenses will be transferred to the departmental MoCode provided on the form.

### 2.3. Procedure

**2.3.1. PI/Department** – The PI/Department determines the need for a Pre Award Account and completes the [Pre Award Request to Establish a Project Account](#) form with all necessary approvals and submits it to SP. A Proposal Signature Routing Sheet (PSRS) must have been previously approved. The PI/Department submits the form and related documentation to the Department’s assigned Pre Award personnel.

**2.3.2. SP Pre Award** – Pre Award reviews the Request for Pre-Award Account form and PSRS for completeness and accuracy and secures approvals for all applicable compliance certifications and verifies that the departmental MoCode is active and not associated with a grant project. Once all requirements are met, Pre Award will set up the account according to the information provided on the PSRS (period of performance, and Chartfield) with the associated budget for the project... Pre Award will then issue a Grant Award Summary (GAS), which provides the MoCode(s), retaining all documentation for the SP Office file.

**Note:** Projects involving animals require review for Animal Care and Use Committee (ACUC) approval prior to account setup or expenditure of funds\*. Projects involving human subjects require review for Institutional Review Board (IRB) approval prior to account setup or expenditure of funds\*.

Projects intended for NSF funding or funding subject to 42 CFR Part 50, Subpart F (PHS Revised Federal Regulation on Financial Conflict of Interest) require review for Conflict of Interest (COI) Office approval prior to account setup or expenditure of funds.

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Undergraduates, graduate students and postdoctoral researchers who will be supported by NSF to conduct research are required to have Responsible Conduct of Research training.

**\* For instances where the PI confirms, in writing, that no work with animals or research with human subjects will occur prior to ACUC or IRB approval, Pre Award Account setup may proceed.**

**2.3.3. PI/Department** – The PI/Department uses the MoCode for expenses incurred on the project. As with any sponsored project, expenses must be allowable under the terms of the agreement (which may not be known at the time the Pre-Award Account is established) and, if federal funding, under Uniform Guidance (UG). If notification is received by the PI/Department regarding the status of the agreement, those communications should be forwarded to the AP Pre Award staff.

**2.3.4. Sponsored Programs** – Once the agreement is received, acceptable to all parties, and fully executed, Pre Award will process the award (changing the PeopleSoft record status to “Pre Award”), update the budget to the awarded amount, and distribute a new GAS along with a copy of the request for the Pre Award Account.

**2.3.5. SP Post-award Team** – If the UMKC SP Post-award team is informed, by the sponsor, that any expenses are disallowed or unallowable because of the terms in the agreement the PI/Department will be notified. The Post-award Team will work with the sponsor to address any potential issues; however, the terms of the agreement may disallow certain expenses that were expected during the preaward period to be allowable. These unallowable expenses will be transferred to the MoCode provided on the Request for Pre-Award Account form unless an alternate non-grant MoCode is provided by the Department.

**2.3.5.1.** In the event a project does not get funded, the SP Post-award team will work with the PI/Department to transfer the costs incurred on the account to the MoCode provided on the Request for Pre-Award Account form or to an alternate non-grant MoCode provided by the Department. The SP Post-award team will then close the project according to standard closeout procedures.

**2.4. Responsibilities**

**2.4.1. Principal Investigator/Department**

**2.4.1.1.** Completes and submits the Request for Pre-Award Account form, including Department/Division-level approvals.

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- 2.4.1.2. Authorizes all spending.
- 2.4.1.3. Forwards award status documentation to SP as received.
- 2.4.2. Sponsored Programs**
  - 2.4.2.1. Reviews Request for Pre-Award Account form, ensuring appropriate approvals are in place.
  - 2.4.2.2. Obtains required compliance certification approvals (IRB, ACUC, and/or COI) prior to account setup.
  - 2.4.2.3. Verifies that the MoCode is active and not associated to a grant project.
  - 2.4.2.4. Monitors Pre-Award Accounts quarterly (including a managerial review).
  - 2.4.2.5. Ensures that spending ceases on Pre-Award Accounts if departmental backing is withdrawn or 4 months after the MoCode is issued.
  - 2.4.2.6. Reviews for allowability of expenses once award is fully executed.

If you have questions or comments about this procedure or the required form, contact Sponsored Programs at [ors@umkc.edu](mailto:ors@umkc.edu).

[Pre Award Request to Establish a Project Account](#)

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