

Expenses incurred for an award that does not yet have a grant worktag are never to be “parked” on other Sponsored Funding while waiting for the new award. These expenses are unallowable on the award the expenses are “parked” on. Advanced Grant Worktags should be requested while waiting for the award to be set up.

Advanced Grant Worktags

1. Purpose- Allows spending for a project prior to award execution. Occasionally awards will get delayed at the sponsor during negotiation or award processing, and advanced grant worktags allow spending to begin immediately while the details are being worked out. The advanced account also eliminates the need for corrections and transfers from other accounts to the grant worktag for expenses that posted while waiting on the award to be finalized.
2. Procedure-
 - i. Obtain the Advanced Grant Worktag Request Form from OSPA’s website.
 - ii. Complete the form being sure to attach the documentation requested under field 10, route form for approvals, and forward to OSPA/OIPTT.
 - iii. OSPA/OIPTT reviews and approves form and enters it into KC for integration into Workday.
 - iv. SPA establishes a new award and award line identifying it as an advanced account. The system will show only expenditures. The budget and award information will be entered after the award is finalized.
 - v. When the award is finalized OSPA/OIPTT enters the information in KC to integrate to Workday and setup is completed by SPA.
3. Things to remember-
 - i. The department assumes the risk of expenses not covered by changes in the contract or failed negotiations of agreement.
 - ii. If the exact start date of award is unknown and expenditures post prior to the contracted start date of the award, the department must get approval for the pre-award expenses. With some federal sponsors, OSPA has been granted institutional authority to approve 90 day pre-award spending. SPA sets up the advanced account with a start date equal to the anticipated award start date listed on the advance request.
 - iii. SPA, OSPA/OIPTT, and the Department need to work with the Sponsor to ensure that an agreement is in place within 3 months of the advanced account being established to limit risk.
 - iv. If the PI leaves prior to receiving the award, or if you learn that the award is not going to be executed, notify SPA so the advanced account can be closed. Expenses will need to be moved off the advanced account.