

CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS FOUNDATION

Post Award Management Services

ADVANCE ACCOUNT SPENDING AUTHORIZATION

Overview:

Advance accounts give PI/PD the opportunity to initiate sponsored research and begin incurring associated expenses prior to institutional acceptance of an award. Advance accounts allow PI/PD and departments to record and track expenditures directly to a project, eliminating the need to charge costs to an unrelated account.

Purpose:

This policy outlines the procedure for establishing advance accounts as well as the potential risks and responsibilities of incurring project costs prior to the start date of an award or the commitment of funds against a grant, contract or other agreement prior to receipt of an executed award document.

Types of Advance Department Codes:

1. Pre-Award – Allows for charging of expenses to federal and select non-federal sponsored projects up to 90 days prior to the start date of the award per sponsor specific regulations.
2. Late Award – Allows for charging of expenses to sponsored projects prior to receipt of the fully executed award agreement but not prior to the anticipated start date of the award (except as allowed by the sponsor).

Risks of Using Advance Department Codes:

PI/PD may occasionally have a need to expend on a Federal or non-Federal project prior to the start date of an award. As appropriate, the Foundation may take advantage of the pre-award spending authority granted by the Federal and non-Federal agencies.

Federally-Funded Projects – The Uniform Guidance provides for the allowability of pre-award costs. Some agencies require approval and documentation before any pre-award spending occurs.