

## **E-Accounts and Pre-Award Accounts**

Prior to receiving an award, the Principal Investigator (PI) and Department Chair or Center Director may request an account be established so project work may commence. This type of account is referred to as an E-Account or Pre-Award Account. To request an E-Account, the PI completes and routes a [PRIOR APPROVAL REQUEST FOR REVISION/ACTION ON SPONSORED PROJECT ACCOUNT](#) and include a statement of responsibility for the costs incurred in the event the award is not funded.

The request must also include the dollar amount the Chair/Director is authorizing for the account budget. The Pre-Award Costs box on the form is checked, and both the PI and the Chair/Director must sign the form.

As with all grant accounts, the PI must route an Internal Approval Form (IAF) and all personnel working on the project who are responsible for the design, reporting or conduct of the research must complete both a Conflict of Interest Disclosure and Conflict of Interest training prior to creating the account.

For projects involving human subjects, an Institutional Review Board approval must be received prior to establishing an account.\* For projects involving animal care, an Institutional Animal Care and Use Committee (IACUC) must be received prior to establishing an account.\* Projects funded by the National Institutes of Health and National Science Foundation, the IACUC must be reviewed by the Office of the Attending Veterinarian and confirmed congruent with the proposed scope of work prior to establishing an account.

The account is set up in "Established, Award Pending" status for 90 days with a pro-rated budget for no more than 90 days' worth of expenses. If the sponsor decides not to fund this project, the department will be responsible for all expenditures incurred on this account. If the start date on the award is later than the budget start date on this PADR, the department will be responsible for all expenditures incurred prior to the award start date if not reimbursed by the sponsor. If the financial terms in the award do not agree with what has been created in SAP, the department will be responsible for transferring all expenses to a new account number if required.

UKRF may close the E-account if the award is not received in a reasonable time frame (normally within 90 days) and/or if the expenses are significant enough to cause institutional cash flow issues.

If an extension is needed beyond the first 90 days, a pro-rated budget for 1 month with Principal Investigator (PI) and Department Chair or Center Director may request approval by completing the [PRIOR APPROVAL REQUEST FOR REVISION/ACTION ON SPONSORED PROJECT ACCOUNT](#) then submitting it to OSPA for approval.

If only a date extension is needed with no additional funds being added, an email from the chair is acceptable to be sent to OSPA. The statement of responsibility for all expenditures must be included.

Note: E-accounts cannot be established for industry-sponsored clinical trials prior to receipt of a fully executed contract since these types of projects often require an indemnity agreement from the sponsor.\*\*

\*The Principal Investigator may request an exception if there is project work that does not involve human subjects or animal care which must begin immediately. No work involving human subjects and/or animals can be undertaken without the appropriate protocol approvals.

\*\*The Principal Investigator may request an exception if an E-account is needed in order to collect start-up funds before the clinical trial begins. No work involving human subjects can be undertaken without IRB approval.