

Advance Budget

College of Built Environments
Dean's Office

Purpose

To clarify the uses of advance budgets when waiting for award setup and define procedures for when and how to use Advance budgets.

Definitions

Advance budgets are used to give the Principal Investigator (PI) an active Worktag associated with an award while the award is still being negotiated and awarded within the university. Once the award is processed, the advance Worktag becomes the award Worktag, with no need to transfer initial charges.

UW Policy

The University policy on advance spending is covered in GIM 09.

<https://www.washington.edu/research/policies/gim-9/>. Below are some related excerpts from the University policy (excerpted Winter Quarter 2024, GIM 09 updated July 2023):

All costs in support of an award must be in compliance with [GIM 23](#) including costs incurred prior to the acceptance of an award. Disallowed costs must be transferred to a non-award funding source.

By initiating an advance spending mechanism, the Advance Preparer is agreeing that:

- *The Advance Preparer has authority to initiate the needed action, including providing a non-award funding source. Such authority should be documented within the department as required by [GIM 2](#)*
- *The Advance Preparer is acting on behalf of the PI to make required assurances with respect to both fiscal and non-fiscal compliance*
- *An award is anticipated or currently being processed*
- *The request is consistent with the sponsor's policy and award terms and conditions*
- *The information provided in the request is complete, accurate, and related to the anticipated award*

The PI will be responsible for any pre-award costs that are subsequently not allowed by the sponsor as well as any amounts incurred on the advance but not funded by the sponsor. The alternative department worktag provided at time of the advance spending request will be charged.

Non-Fiscal Compliance Requirements

All advance spending, including temporary extensions, must have required approvals including, but not limited to:

- *Institutional Review Board (IRB) approval or [Exempt Status Determination](#) if human subjects research costs to support the project will be incurred in advance*
- *Institutional Animal Care and Use Committee ([IACUC](#)) approval if animal use research costs to support the project will be incurred in advance*
- *Significant Financial Interest ([SFI](#)) disclosures must be made and reviewed for the subject eGC1*

CBE Policy

PIs can request an advance budget when an eGC1 is in **approved** status and the research team need to begin working but we are waiting for final approvals from the Office of Sponsored Programs (OSP), the sponsor, and/or Grant and Contract Accounting (GCA).

The best practice is to request an advance budget when you know the start date of the award will not change. Any charges that occur before the award start date will not be reimbursed and will have to be covered by the PI.

Note, **an advance budget is required to incur costs and conduct research**. The department and Team for Research Administration (TRA) **will not** complete after the fact transfers from the department budget to award budgets for costs that the PI has incurred.

Procedure

When an eGC1 is approved by OSP, the PI can request an advance budget. The advance budget is best utilized when a contract has been sent by the sponsor and we are still waiting for OSP and GCA to finish the final review and Award Setup. A sent award by the sponsor will allow us to know the agreement **start date** so we don't spend funds before the start date. If the PI needs to use the funds quickly, once the agreement comes in, we can request an advance budget.

Approval: To start an advance budget request, the PI needs to obtain approval from the funding owner, typically the department chair if it is department funding. If there are unallowable items charged to the advance work tag, then the budget being used for the advanced budget will be responsible for the charges.

Request: Once the PI receives approval by email, they can forward that email to the TRA requesting an advance budget. In the request sent to the TRA, the PI should include the original eGC1 number and the reason an advance budget is being requested.

Submission: Once those items have been sent, the TRA will input the request within 3 business days.

PI and Departmental Approval: Once the request is in the system, the TRA will notify the PI and approval is needed. The PI will need to approve the request, and then the department chair will approve.

Processing: After those approvals, it will go to GCA for processing.

Notice: Once an advance budget is approved, the TRA and PI will receive an email with the new award line/grant worktag.

Project Kick-off: The TRA will then schedule a meeting with the PI to help get costing allocations and other set up things ready for your budget.

Final Award: Once the fully executed award occurs, the Advance budget becomes your award, no transfers are needed.

Effective Date: January 1, 2024

Chairs+ Review Date: January 4-18, 2024

Councils Review Date: January 22-February 9, 2024

Last Review Date: December 20, 2023

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