Overview

The purpose of an At-Risk Account is to facilitate the initiation or continuation (e.g., NIH non-SNAP awards or subawards) of a sponsored project prior to receiving an award or official notice from the sponsor. This Guide describes the types of At-Risk Accounts and when it is appropriate to request the ability to incur pre-award costs. Examples for requesting and establishing an At-Risk Account include:

- When the Principal Investigator (PI) has received notification from a sponsor of their intent to fund a proposal, the sponsor permits pre-award costs, and the PI justifies the need to begin the research prior to the anticipated start date of the award; or
- The sponsor’s issuance of the award document may be delayed, and there is an appropriate justification to begin the research at the anticipated start date of the award.

The establishment of an At-Risk Account permits the PI to spend University funds in anticipation of the sponsored award by assigning an account number. The advance account number aids in the proper allocation of costs at the beginning of the project (or when approved, if incurring pre-award costs) and will eliminate cost transfers. Refer to Policy 1305 Cost Transfers Involving Sponsored Projects for more information.) In support of the University’s effort to improve research administration processes, PIs are encouraged to use At-Risk Accounts, when appropriate.

Note: All At-Risk Accounts are monitored by the Office of Sponsored Projects (OSP) to assess the financial risk to the University.

Types of At-Risk Accounts

The University permits and supports the use of At-Risk Accounts to assist in the initiation of research projects. The two types of At-Risk Accounts are:

- **Pre-award Account**: Permits the charging of allowable expenses on federal and some non-federal sponsored projects up to 90 days prior to the start date of the award.
- **Late Award Account**: Permits the charging of expenses to a sponsored project prior to the receipt/execution of an award document (e.g., notice of grant award, cooperative agreement or contract) but not before the anticipated start date of the sponsored project.

There may be a situation where both of the above conditions exist. If so, an At-Risk Account may be requested for both pre-award costs and receipt of a late award. For all of these situations, the department assumes responsibility for all costs not funded by the sponsor. As is required by University policy, compliance reviews (Conflict of Interest (COI), human/animal subjects’ approval) must be completed and/or satisfied prior to the establishment of an At-Risk Account.

Note: In those rare situations when after the fact (i.e., an award was received, an account set-up, and the start date has passed), it is recognized that pre-award costs should have been requested but were not, the PI must complete Form 1304 FR.01 Pre-Award Costs and At-Risk Account Request Form and receive OSP approval prior to executing any cost transfers.

Regulatory Compliance Reviews

It is incumbent upon the PI, when requesting an At-Risk Account, that s/he and the departmental business office (DBO):

- **(For COI)** Ensure that the affected responsible personnel have a current and up to date External Interests Disclosure on file
  - All individuals identified by the PI as having the responsibility for the conduct, design, or reporting of the research have completed an External Interests Disclosure form and the form is reviewed and any related concerns addressed by the COI Office.
  - To identity the designated responsible individuals go to the IRES Proposal Development (PD) module’s Personnel Tab (or Section IV of the Transmittal Summary Form (TranSum). PIs and Co-PIs are always considered responsible.

- **(For Protocol(s) Approval)** Submit research-related (human, animal, and/or biosafety research) protocols to the appropriate regulatory office so as to not impede the establishment of an At-Risk Account.
  - At-Risk Account requests when an IACUC and/or IRB protocol approval(s) is pending must be accompanied by an attestation letter signed by the PI. A sample letter can be viewed by clicking [here](#).
At-Risk Account Request and Approval Process

In order for OSP to approve an At-Risk Account Request, the PI with the assistance of the DBO must do the following:

- Ensure Form 1304 FR.01 Pre-Award Costs and At-Risk Account Request Form is complete and signed
  - Required signatures of the PI, business manager, and the department chair acknowledge the department’s responsibility for any expenses not subsequently funded by the sponsor
- Attach to the Form, documented evidence that an award is forthcoming indicating the anticipate start date
- If requesting pre-award costs, justify on the Form why pre-award costs are necessary
  - Requests for pre-award costs must be in accordance with sponsor requirements
- Submit the At-Risk-Account Form and supporting documentation to the appropriate GCAT mailbox as indicated below under Contacts
  - The request will be assigned to the appropriate OSP Award or Contract Manager. OSP’s approval will be based on a completed request form, sponsor requirements, and ensuring that all regulatory compliance issues are satisfactorily addressed. Failure to meet these expectations will result in the request being delayed or possibly denied.

Generally, an At-Risk Account will be set up for a period not to exceed 180 days in order to provide sufficient time for the award to be received. In the event the award is delayed beyond 180 days, a request to extend an At-Risk Account requires the submission of another Pre-Award Costs and At-Risk Request form.

Principal Investigator/DBO Checklist

Considerations when requesting an At-Risk Account that includes a request for pre-award costs:

→ Has the PI received a communication that the proposal is recommended for funding (for example, an email from the Program Officer)?
→ Does the documentation from the sponsor indicate a start date?
→ Do all of the responsible personnel have current External Interests Disclosures on file?
→ Are all regulatory requirements (human and animal subjects and biosafety) fulfilled and approvals in place? If not, are the necessary protocols submitted to the appropriate office(s)? Is an attestation letter necessary?
→ Are pre-award costs necessary? If so, why?
→ Are pre-award costs permitted by the sponsor?
→ Will the department agree to cover pre-award costs, if the award is not funded or the start date is delayed and the costs are not covered under the sponsor’s policy, e.g., costs were incurred outside of the 90-day timeframe)?

Contacts

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<tr>
<th>Office of Sponsored Projects (OSP)</th>
<th>Phone: 203-785-4689 Fax: 203-785-4159</th>
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<tbody>
<tr>
<td>Portfolio</td>
<td>Email</td>
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<tr>
<td>GCAT1</td>
<td><a href="mailto:gcat1@yale.edu">gcat1@yale.edu</a></td>
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<tr>
<td>GCAT2 (serving central campus)</td>
<td><a href="mailto:gcat2@yale.edu">gcat2@yale.edu</a></td>
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Questions regarding the set-up of an At-Risk Account can be directed to the appropriate OSP Award or Contract Manager.

The official version of this information will only be maintained in an on-line web format. Any and all printed copies of this material are dated as of the print date. Please make certain to review the material on-line prior to placing reliance on a dated printed version.