Preliminary Accounts Procedures  
Revised January 6, 2009

Preliminary project accounts will be requested by the Research Office and set up by the Accounting Department in FAMIS whenever grants or contracts have been awarded to the university but the actual notice of grant award (NOGA) or contract has not yet been received by the Research Office.

The following procedures will be adhered to with preliminary accounts:

1. An email or some type of written documentation from the sponsor will be required to serve as “written confirmation” that the award has been made to the university.
2. The Research Office will be required to identify whether the award is federal, federal pass-through, state, state pass-through, local, or private in order to have the preliminary account set up.
3. The administering department will be required to identify a local, departmental account number to cover expenditures incurred in the event that the award is not officially awarded.
4. The administering department will be required to submit to the Research Office a detailed budget of the award being made only if different than the submission on file with the Research Office.
5. Upon receiving written confirmation of the award (#1 above), identification of the type of award (federal, federal pass-through, etc.) (#2 above), and a local, departmental account number and budget from the administering department (#3 above); the Research Office will complete a New Account Request (NAR) and submit to the appropriate accountant in the Accounting Department for account set up. The budget will be set up at 25% of the award.
6. Once the account number is set up, the administering department can use the account for any expenditures budgeted and allowed for the project, up to 25% of the award. Any encumbrances and expenditures to be incurred over 25% of the original awarded budget must be submitted to the Director of Research and Scholarly Activity for review and approval to any increase on the account budget. If approved, the Research Office will submit a Budget Change Document to increase the budget in the preliminary account.
7. Once the NOGA or executed contract is received by the Research Office, the Research Office will complete the Compliance Checklist Form and a completed Budget Change Document for the additional 75% of the total awarded budget. A notation in the comments section of the Budget Change Document will specify a budget revision for the remaining 75% (or less, if the preliminary budget had been revised) of the awarded budget. Both documents will be submitted to the appropriate accountant in the Accounting Department. This will allow the account number to be completely set up by Accounting, and the budget will be adjusted to include the entire budget awarded.