



HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH

Research Administration

Process: At-Risk Accounts

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Background

At-risk accounts are sponsored accounts activated in GMAS prior to the acceptance of the official award notice. Timely set up of at-risk accounts allow grant managers time to change personnel costing and system defaults (Concur, Buy2Pay) prior to the period start. At-risk accounts may also be used to start work on the project prior to the notice’s start date, known as *pre-award spending*. As with any sponsored account, liability for lack of funding to cover expenses rests with the Principal Investigator.

Note: This process supplements the Harvard University’s [At-Risk Accounts Guidance](#). The School-specific information provided in this document is expected to be used in conjunction with the University-wide and sponsor policies and guidance.

Process Summary

At the Harvard Chan School, at-risk accounts are created:

- A. In response to an [at-risk account request](#) submitted via GMAS
- B. At initial year set up for federal and non-federal [fellowships and training grants](#) (anticipated years will be at-risk)
- C. On a quarterly basis, two months prior to the non-competing budget period for [all other types of awards](#)



Debits to at-risk accounts are subject to the cost transfer policy

At-Risk Accounts Process

- A. Accounts requiring a GMAS request

At-risk accounts for new and competing awards require a formal request via GMAS. Consider the following before requesting at-risk account(s) to ensure the process goes smoothly:

- **Written confirmation of intent to award** – an email confirmation from the sponsor, score/payline document or other written confirmation will suffice. NIH JIT requests do not qualify due to the following statement: “THIS IS NOT A NOTICE OF GRANT AWARD NOR SHOULD IT BE CONSTRUED AS AN INDICATOR OF POSSIBLE AWARD”.
- **Start date** – solidify the start date with the sponsor; expenses prior to start may be unallowable.
- **Funding amount** – verify any changes to the award amount as the PI will be responsible for funding overexpenditures. For awards in foreign currency, request 90% of the award amount to compensate for exchange fluctuations.
- **Pre-award spending limitations** – check program guidelines as sponsors vary on both what constitutes pre-award costs and allowability of those costs. If sponsor terms are unclear, contact your SPA AD for assistance.
- **Award acceptance** - spending may imply acceptance of grant terms and conditions, which may hinder successful negotiation of problematic terms.
- **Subcontracts and part-of accounts** - all at-risk accounts, including subcontract and part-of accounts, will be at the financial risk and responsibility of the principal investigator(s), including the clearance of deficits.
- **Approvals** – certain approvals must be complete or in process:
 - Must be complete with GMAS approval status set to ‘Done’:
 - Outside activity and interest reporting
 - International collaboration and activities

- Participation agreements for Harvard-based researchers
 - Must be in process with responsible offices:
 - IRB protocol or 'not human subjects' confirmation obtained
 - IACUC protocol
- **Journals** – consider what journals may be needed

Process Steps – Accounts requiring a GMAS request

Step	Role	Task/Activity
1	GM	On a monthly basis, review proposals with a start date in the next 60 days. Discuss each with the PI to determine if an at-risk account is appropriate and if there are discretionary funds (either PI- or department-based) to provide as contingency funding.
2	GM/PI	Collect confirmation of intent to award from the sponsor. Process outstanding approvals in GMAS.
3	GM	Complete internal request in GMAS. <ul style="list-style-type: none"> • Upload sponsor confirmation and other documents, as needed. • Request full budget period and amount expected. • In the comments, enter the following: "If award is not made, the expenses will be journaled to: description of account, tub.org.fund.activity.subactivity.root"
4	GM	Email SRM that request is available for review (GMAS does not send a notification). Mark email as Urgent if priority processing is needed.
5	SRM	Review GMAS request, documentation and approval statuses. Notifies GM to route request for signature.
6	GM	Select appropriate GMAS signatories, then lock-and-route: <ul style="list-style-type: none"> • PI (or Mentor, if fellowship) • ADF • SPA AD
7	Signatories	Review and sign GMAS request.
8	SRM	Submit data sheet to OPS team.
9	OPS	Process action memo.

B. Automatic account setup for fellowships and training grants

At-risk accounts for anticipated years, if year logic is applicable, will be set up at the same time as the first obligated year of the award according to the budget period and amount information outlined in the notice of award.

Process Steps – Training grants and fellowships

Step	Role	Task/Activity
1	OPS	While processing the initial year’s segment revision, set up all anticipated years’ accounts as at-risk.

C. Streamlined account setup for all other non-competing grants

All other active grants with year logic accounts will follow a streamlined process in advance of the next year of funding.

Process Steps – All noncompeting

Step	Role	Task/Activity
1	OPS	On/around the 1 st of Jan, Apr, Jul and Oct, run ad hoc report to determine year logic accounts ending in the next quarter (Jan/Apr, Apr/Jul, Jul/Oct, Oct/Jan). <ul style="list-style-type: none"> Export results set to Excel and break up report by department. Save to the (Post Award) Metrics folder for each department. Notify HCSRA Team to announce in HCSRA Highlights that reports are ready for department input.
2	GM/PI	Determine which accounts to set up as at-risk and input decision in Dept column by end of the first month of the quarter (Jan, Apr, Jul, Oct).
3	OPS	On/around the 1 st of the second month of the quarter (Feb, May, Aug, Nov), set up accounts according to finalized report and issue action memo.

Maintenance and Monitoring

Active at-risk accounts appear on the following reports:

- Weekly SRM metrics – for following up on status of award document
- Monthly reports from OSP – not distributed at SPH
- Quarterly OSP/SPH risk assessment – OSP presentation to SPH leadership of at-risk accounts that exceed or are close to exceeding their budget period/allocated amounts.

Grant managers must monitor at-risk accounts with as much or more attention as active accounts. Grant managers and PIs are jointly responsible for controlling expenses and ensuring compliance with sponsor and school policy. At-risk account expenses should never exceed the budget period or allocation amount requested. Additional GMAS request(s) must be created and approved to spend beyond the original at-risk period and allocation amount.

Contacts

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Revision History

- **5/17/23:** Corrected the cost transfer information previously provided (1/6/22) and confirms that debits to at-risk accounts are subject to the cost transfer policy.
- **1/21/22:** Disqualified the use of NIH JIT request as written confirmation of award: “THIS IS NOT A NOTICE OF GRANT AWARD NOR SHOULD IT BE CONSTRUED AS AN INDICATOR OF POSSIBLE AWARD.”
- **1/6/22:** Rescinded: The information on cost transfers was corrected on 5/17/23.
- **9/17/21:** Major revisions: Combined at-risk processes into one document; updated guidance on requested accounts, updated period/amount to full budget period/amount; created new process for fellowships and training grants; updated process for streamlined accounts.
- **10/19/16:** Minor revisions to include confirmation of the research team and completion of approvals; see process steps 3, 4, and 7.
- **5/27/11:** Process first published.