

## Procedures for Requesting Tentative Account Numbers

The financial assistance awards of many funding agencies are subject to administrative processing practices that may delay the initiation of planned project activities as much as several months. These delays may be unacceptable to the affected project investigators, who must deal with such scheduling issues as the seasonal variability of natural processes, continuity of funding for supporting staff, timely procurement of critical equipment, and competing time demands of other teaching and research activities.

To handle these situations, LSU may issue tentative account numbers, which allow personnel with sponsored projects pending to begin work on schedule despite award delays, and — in cases involving Federal grants — to commit funds up to 90 days prior to the projects' effective dates. (Note: According to James Bates, Office of Sponsored Programs, State contracting regulations do not have any provisions for pre-award expenditures, although tentative account numbers may be requested to commence project activities on the scheduled start date.)

The following procedures have been established to facilitate the issuance of tentative account numbers for LSU and LSU AgCenter projects administered by the Office of Sea Grant Development.

1. The principal investigator (P.I.) submits a completed Request for Tentative Account Number (Attachment A). This contains the proposal title, project sponsor, a brief justification for needing a tentative account number, the scheduled start date, and the requested start date. This form is to be signed by the P.I.s and countersigned by the departmental chair(s). (Note: Currently funded P.I.s should have project progress and completion reports up to date in order for the request to be approved.)
2. A cost sharing form (Attachment B) must also be executed and signed by the P.I. and departmental chair, if the pending project budget includes a cost sharing commitment.
3. The Request for Tentative Account Number and cost sharing form are forwarded to Kelly Robertson, room 220, Sea Grant Building. She is responsible for controlling issuance of account numbers, maintaining subsidiary cost-sharing accounts, and coordinating internal review of the requested action within the Office of Sea Grant Development.
4. Ms. Robertson or the cognizant accountant will notify the P.I. concerning the assigned account number, the date when expenditure activity may commence, and any related matters that require immediate attention.
5. The regular procedure used by this office to establish project accounts and authorize expenditures by project P.I.s is to issue project allocation letters that contain the assigned account codes, effective beginning and ending dates, budgeted amounts by expenditure categories, and various administrative guidelines regarding use of the funds. When this procedure has been pre-empted through issuance of tentative account numbers, subsequent release of the project allocation letter by our office will serve as notice that the award has been fully executed by LSU, and the account number assigned provisionally will remain in effect for the project's duration.

According to 15CFR Part 14, the requirement to obtain the funding agency's prior approval to incur 90-day pre-award costs is waived for awards that support research. This provision applies to subrecipients as well as first-tier recipients. Consequently, principal investigators of Sea Grant projects that are to be funded through subawards from LSU should petition their own institutions for approval to incur 90-day pre-award costs.

If you have any questions concerning these procedures, please call Kelly Robertson at (225) 578-6517 or Debbie Worthy at (225) 578-9315.

Attachments A & B



Attachment A

Louisiana Sea Grant College Program  
Office of Sea Grant Development

Request for Tentative Account Number

Date of Request:

From:

(Principal Investigator)

Thru:

(Department Chair/Head)

To: Charles "Chuck" Wilson, Executive Director  
Office of Sea Grant Development  
Attention: Kelly Robertson

Project Title:

Sponsor:

Scheduled Start Date:

Requested Start Date:

Reason for requesting a tentative account number:

IRB and/or IACUC approval requirement applies \_\_\_\_\_. (Y or N)

IRB and/or IACUC approval form is attached \_\_\_\_\_. (Y or Explain)

PAR/Cost-Sharing Checklist: Execute the attached cost-sharing form and return it with this form.

<b>For Sea Grant Office Use Only</b>	
Cost-Sharing Up-To-Date (Kelly)	
Salary Cost-Sharing Form Submitted for Current Action (Kelly)	
Pending Award Status (Contracts Office)	
Reports Up-To-Date (Dave)	
Request Approved (Executive Director)	

Tentative Account Number

Attachment B

**CAMPUS CORRESPONDENCE**

**Louisiana State University**

**Date:**

**From:**

**Through:** Office of Sea Grant Development

**To:** Office of Accounting Services  
Grants & Contracts  
204 Thomas Boyd Hall

**Re:** Grant or Contract No.  
LSU Account No.

**Funding Period:**

University cost sharing to be contributed toward activities under the subject sponsored agreement involve the salaries, (object 111, 112, and/or 123 only) staff benefits, and related indirect costs of the following individuals:

Name	LSU ID	Academic - A Biweekly - B Fiscal - F	Dollar Amt. or % of Effort	PAR Time Period to be Reported	Contributing Account No.(a)
1.					
2.					
3.					
4.					
5.					
6.					

<sup>(a)</sup> The 7th digit must match the project's 7th digit.

As the Principal Investigator, I will assure that the cost sharing required by the subject sponsored agreement has been committed and properly documented on the appropriate PARs for the individuals identified above. Furthermore, I will inform you immediately of any changes in personnel, commitment of time, etc., affecting cost sharing on this agreement. I understand that the above information will enable you to monitor the PARs but it is my responsibility to assure that the required cost sharing has been committed and properly documented on the PARs.

\_\_\_\_\_  
Principal Investigator

The Head of each department committing cost sharing to this project must approve this form before it is returned to Accounting Services.

\_\_\_\_\_  
APPROVED:

\_\_\_\_\_  
APPROVED:

\_\_\_\_\_  
Department Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Chairman

\_\_\_\_\_  
Date