



### **Pre-Award Provisional Award Numbers (PANs)**

A provisional award number (PAN) is an award number provided to the principal investigator for the purposes of initiating a sponsored project and incurring expenses prior to the institution's receipt, acceptance, and processing of the award. This type of award is permitted and encouraged for particular projects and circumstances in order to facilitate project activities that need to begin prior to the award, appropriate tracking of expenditures and to reduce the need to charge other unrelated awards or SmartKeys/SpeedTypes. In requesting and accepting a PAN, the department or school assumes any financial risk incurred in the event the award is not made, not accepted, or if the terms of the award deem certain expenditures to be unallowable.

#### **Requesting and Issuing a PAN**

##### I. Reasons/justification for requesting a PAN

There are generally three primary circumstances for which an investigator might request that a PAN be established for an award:

- 1) to begin a new federal project prior to its start date that is subject to Research Terms and Conditions (RTC) terms and conditions (i.e. option of pre-award spending permitted up to 90 days in advance of the start date), or
- 2) to begin a project on an anticipated start date but prior to receiving, or finalizing, the official grant or other type of award notice from the sponsor or the NOA from OSP/OTT, or
- 3) to continue a project, previously awarded and originally proposed for multiple years, for which the next year's funding increment has not yet been awarded. A new SmartKey will be issued only when a new project/activity and/or SmartKey/SpeedType number for each year is needed. For subawards which will retain the same number in subsequent years, a PAN request must be submitted through the processes described below. A PAN in these circumstances will be issued as a "Provisional Extension" to allow the SK/ST to remain the same.

##### II. Process for requesting a PAN

In order to establish a PAN, there are two items required:

- (1) a proposal on file with OSP or OTT that covers the project, budget and period for which the PAN is being requested, and
- (2) a PAN request, submitted with the required information provided via SAM Kiosk (<https://www.app.emory.edu/sam/> ).



One of the required fields will be the designation of the departmental guarantee account. The funding guarantee account designated on the PAN form must be a non-sponsored account with adequate funding to support the guarantee. If for some reason, the anticipated award is not received or expenses are found to be unallowable under the terms of the award, expenditures incurred against the PAN account will be required to be funded by the designated departmental guarantee account.

For projects under grants where either pre-award spending is authorized or the award has been received, but where compliance approvals are still pending, a PAN will be granted *provided that* the investigator signs an explicit certification that selected aspects of the project must begin but that no activities or expenses related to the pending approval will be incurred until such approval(s) is/are in place. This will not apply to clinical trials, for which all approvals must be in place before a PAN or award can be issued.

III. Process for Issuing the PAN

Once request is submitted and received by OSP/OTT, it will be reviewed to verify that the requirements above are met and that there is no reason that the NOA should not be set up (ie: awareness that the award will not be issued; contractual requirement that specifically states spending cannot begin until receipt of award; etc.)

Upon OSP/OTT verification, OSP will issue the PAN. NOA will be communicated through the normal communication channels.

cc: Bill Lambert, AVP, Finance: Grants and Contracts  
Kathleen Bienkowski, AVP, Research Administration Services