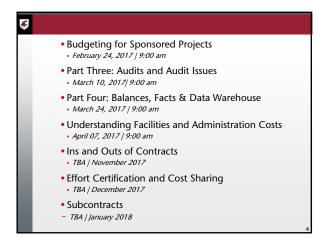
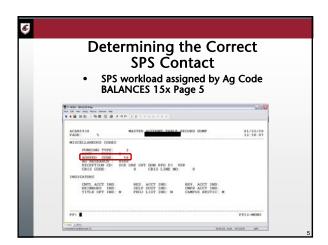


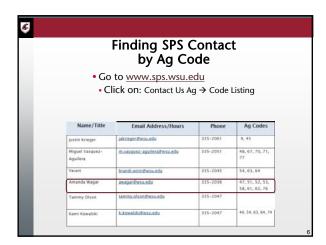
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### Award Administration: Parts One and Two: The Basics

 This class provides a brief overview of the information that is covered in depth in the following classes:







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	The BASICS
	<ul> <li>Post-Award Review</li> <li>Account Initiation</li> <li>Award Management</li> <li>Terming Awards</li> </ul>

## Post-Award Review • Department Review • Sponsored Programs Services (SPS) Review

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	DEPARTMENT REVIEW
	<ul> <li>Award arrives from ORSO with DN Memo.</li> <li>Note any special notices on the memo</li> <li>Do you need a new eREX? New Approved budget?</li> <li>Do Pl's need to complete ORSO training?</li> </ul>
	Review the award for acceptability     Note anything out of the ordinary.
	Send award to PI for their review and approval
	<ul> <li>Return approved award to ORSO</li> <li>If items need to be negotiated note this in your communications with ORSO and they will work with you and the agency to correct any issues.</li> </ul>

## DEPARTMENT REVIEW • Items to check upon receipt of award • Period of Performance (POP) = Proposed POP • Budget = Proposed Budget • Are award terms and conditions acceptable to WSU - See the Ins and Outs of Contracts class. • Cost Share Requirements • Equipment – BPPM 40.12, 40.13 & 40.16 • Invoicing Requirements • Subcontracts or Purchased Service Contracts • Program Income • Interim Reports Due Dates • Final Report Due Dates

DEPARTMENT REVIEW

• Items to watch for:

• Publication Rights

• Data Rights

• Intellectual Property

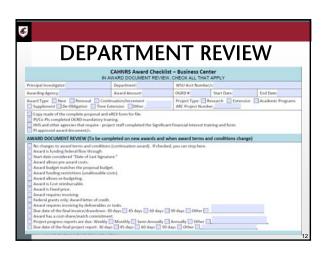
• Indemnification

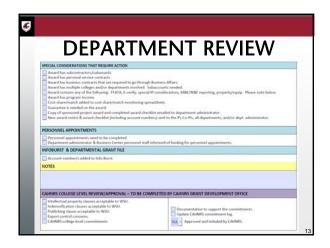
• Governing Law

• Confidentiality and Proprietary Information

• Federal Funding Accountability and Transparency Act (FFATA)

• E-Verify





SPS INITIAL AWARD REVIEW

ORSO sends SPS fully executed award
To SPS line in ORSO database

SPS reviews the award agreement checking:
Period of performance
Billing information
Reporting information
Cost share requirements
Terms and conditions
Budget and F&A accuracy

SPS Account Initiation

CAHNRS assigns own budget-project numbers. If you would like to use a specific number, please clearly identify account number on award documents.

SPS determines whether full award will be allocated to one account or if there will be subaccounts on the project

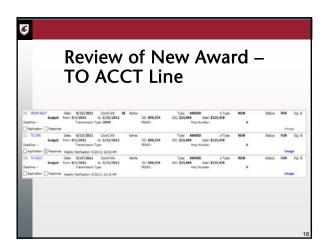
Two ways to initiate subaccounts:
Provide allocation breakdown to SPS at initial setup
Submit RCAR later

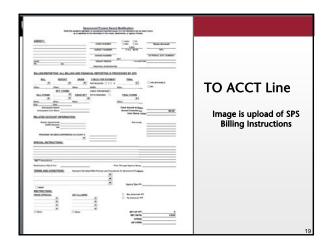
### SPS Account Initiation (cont) Billing Instructions are created and uploaded to the ORSO database Budget Project and account information is entered into AIS Department is notified that the award has been set up Usually done via hard copy SPANs (Sponsored Project Allocation Notices) or via the Weekly ORSO Notification of Sponsor/Agency Activity e-mail.

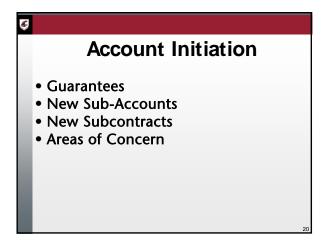
Review of New Account

Department should review AIS and the TO ACCT Line in the ORSO database for accuracy:
Time Period
Award Amount
F&A Rate
Cost Share

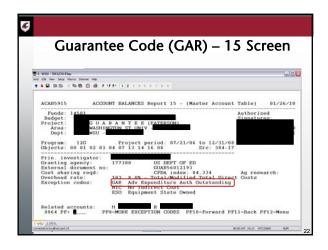
If something does not look right, check award documentation:
Award image on the TO SPS line in the ORSO Database under the specific activity for the ORSO number.
Contact SPS with questions or changes.
Note: The accountant is based on the Ag Code, NOT the person who set up the account.











# Adding a Sub-Account Department includes it in original Budget, broken out by subaccount allocation(s) Department completes a Research or Conference Account Request (RCAR) form if not done at initiation RCAR discussed in Part Two: The Forms SPS receives one of the above and sets-up new subaccount

Adding a Subcontract

• To add a sub-recipient under an existing WSU award please work with ORSO.

• Subaward Initiation Form can be obtained by contacting ORSO, or here:

http://orso.or.wsu.edu/documents/SubcontractInitiation.pdf

• Part Two: The Forms will provide information on how to complete the subaward initiation form.

• If the subaward allocation is not already in object 14 (restricted), SPS will need a SPAR from the department to rebudget to ob14

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### Areas of Concern:

### **Cost Share**

- The Proposal States \$10K in Cost Share
- The Award States \$2K in Cost Share
- The Cost Share obligation will be \$10K
- \$8K Voluntarily Committed Cost Share
- \$2K in Committed Cost share
- To reduce WSU's cost share, work with ORSO to document agency approval acknowledging the lower obligation.

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### **Areas of Concerns:**

### **Future Effective Awards**

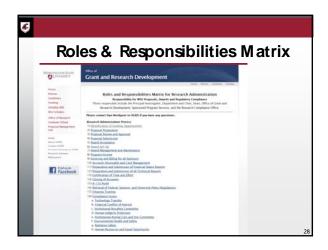
- An award comes in Jan 1, but the budget does not start until Feb 1.
- Accountant processes the paperwork, the data is input and the award can be seen in Balances 15 screen.
- The Budget cannot be input until Feb 1, and you will not see it until a few days after that.
- This means you cannot see the Balances 01 screen until the allocation posts, or an expense post to this account.

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### **Award Management**

- Responsibilities. Matrix is here:
- http://orso.or.wsu.edu/matrix.asp
- Expenses Allowability
- Revenue Collection
- F&A
- Changes to the Award
- Research Terms & Conditions (RTC)
- Subcontracts





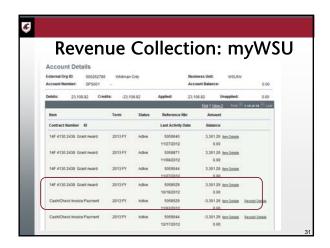
Revenue Collection: MyWsU

• Work has been done to link the financial portion of myWSU to AIS.

• Invoice information is entered into myWSU.

• The information entered into myWSU is uploaded into AIS daily.

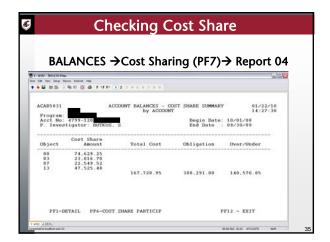
• Some transactions take overnight before they are seen in the system.

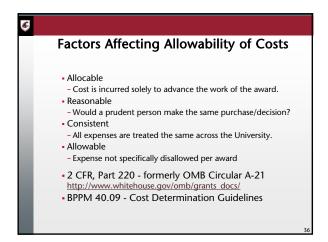


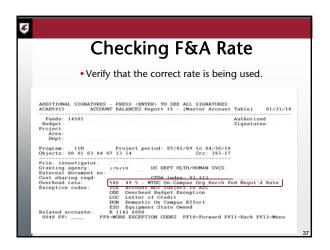


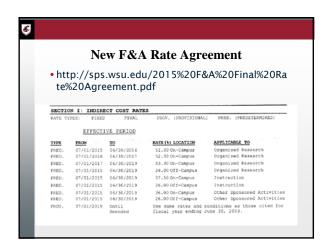


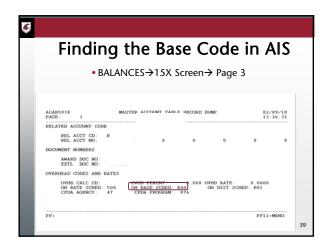












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	Determining the Exclusions
	• Refer to Overhead Base Schedule Handout
	• Locate the Overhead Base Code (e.g. B40)
	<ul> <li>Listed underneath are the objects/sub-objects that are excluded from the overhead calculations</li> </ul>

F&A Base

What is the difference between MTDC, TDC, & TC?

• MTDC - Modified Total Direct Costs

• There are some expenses that do not have overhead associated charges

• TDC - Total Direct Costs

• There are no exclusions from the overhead calculation.

• TC - Total Cost

• Overhead is calculated on all expenses (including overhead)

Total Costs/ Total Award

• WSU system cannot calculate based on TC.

• You can convert TC/TA to TDC using the following formula:

- TDC rate = TC rate ÷ (1-TC rate)

Examples:

- TC rate is 10%, the TDC rate is 10% ÷ 90% = 11.11%

- TC rate is 30%, the TDC rate is 30% ÷ 70% = 42.857%

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	Changes to Established Award
	• Work with ORSO to make changes to the award:
	<ul> <li>Pre-Award Costs</li> <li>Significant Budget Changes</li> <li>Time Extensions</li> <li>Request for Additional Funds</li> <li>Change in Scope of Work</li> <li>Change in Key Personnel</li> </ul>
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### **Federal Research Terms and Conditions**

- Previously known as FDP or Expanded Authority
- Allows for changes to award without Agency approval such as:
- 90 day Pre-Award Cost
- Up to 1 Year No Cost Extension (NCE)
- Re-Budgeting
- Depends on the Federal Agency
- As long as the scope of work is not changing
- Applies to some Federal Grants check with the SPS accountant responsible for the award

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### **Subcontract Invoices**

- SPS receives subcontract invoice and checks that the invoice has the following:
- G-number, period that the invoice is covering and a signed certification of charges statement
- SPS adds an "Approved for Payment" section and sends the department 2 copies of the subcontract invoice

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### Subcontract Invoices - continued

- Department checks that:
- Expenses are within the subcontract period of performance
- The invoice has a signed certification of charges statement
- Expenses are allowable
- Invoice amount does not exceed the remaining awarded subcontract amount
- Any required reports from the vendor have been received/accepted (Technical Reports)
- Department approves payment by entering the budgetproject number, the amount approved and has an authorized signature within the "Approved for Payment" section

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### Subcontract Invoices - continued

- Department returns authorized invoice to SPS
- SPS Accountant reviews and approves invoice
- Payment is made to the Subcontractor
- If Invoice is sent directly to department, check for Gnumber, period that the invoice is covering and a signed certification of charges statement
- Send 2 copies to SPS with budget-project, and amount approved and authorized signer on both copies
- Take Subcontract class for more information on subcontracts in general.
- NOTE: The new Uniform Guidance puts a 30 day turn around time on paying invoices from subcontractors.

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## Subcontract Invoice Example Guer Cuize BLACKS Bit Nevour 1 Physics Name University of Status BLACKS/S BLACKS

Terming Awards

•Responsibilities
•Close-Out Documents
•Closing Fixed-Price Accounts
•Common Closeout Concerns
• Audits

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### Responsibilities – Terming Awards

- •SPS:
- Contacts Department
- Expenditures are within Time Period & Allowable
- Final Subcontractor invoice is received and paid
- Final Financial Report/Invoice Submitted
- All Revenue has been Collected
- Cost Share Obligation Met
- WSU Record Retention is 6 Years

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### **Responsibilities – Terming Awards**

- Department:
  - -Make sure all expenses are within the time period of the award & allowable
  - -Work with SPS to ensure final Subcontractor invoice is received and paid
  - -Cost Share Obligation has been met
  - -All Revenue has been collected
  - -Any overdraft has been cleared
  - -PI's reports have been submitted, including those of any subcontractors.
- If all of these conditions are met, send an email to the accountant requesting the account be zeroed and closed.

Close-Out Documents

Final Invoice
Final Financial Report (SF 425)
MBE/WBE (aka Subcontract Reports)
Patent/Invention Reports
Property Reports
Technical Reports
Agency Specific Reports
Department should work with SPS accountant and Pl to see that Final Close-Out Documents are sent.

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### **Closing Fixed Price Accounts**

- Fixed Price Agreements:
- Consult BPPM 40.27
- SPS will charge out the remaining F&A to arrive at the "Residual Cash Balance"
- If residual amount is less than 50% of the total project revenue, SPS transfers the revenue to the departmental fixed price consolidation account (FPCA)
- Submit RCAR to set-up new FPCA if needed

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### **Common Closeout Concerns**

- Late Expenditure Postings
- Delayed Response Time on Collaborative Reports
- Cost Share Obligation Not Met
- The Uniform Guidance requires that all federal awards be fully closed within the 90 day deadline, no exceptions.

# Audits • All Audits should be coordinated through Sponsored Programs Services • Contact SPS and Internal Audit • For further information, please attend: Award Administration Part Three: Audits and Audit Issues

# Questions?

