

WASHINGTON STATE UNIVERSITY

## Award Administration Part One: The Basics

**Presented by:  
Brian Dentler**

Updated Feb. 2017

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Recording date of this workshop is  
**February 10, 2017.**

Some of the rules and procedures discussed  
in this workshop are subject to change.

Please check university resources  
before relying exclusively  
on this recorded presentation.

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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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- Budgeting for Sponsored Projects
  - February 24, 2017 | 9:00 am
- Part Three: Audits and Audit Issues
  - March 10, 2017 | 9:00 am
- Part Four: Balances, Facts & Data Warehouse
  - March 24, 2017 | 9:00 am
- Understanding Facilities and Administration Costs
  - April 07, 2017 | 9:00 am
- Ins and Outs of Contracts
  - TBA | November 2017
- Effort Certification and Cost Sharing
  - TBA | December 2017
- Subcontracts
  - TBA | January 2018

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### Determining the Correct SPS Contact

- SPS workload assigned by Ag Code  
BALANCES 15x Page 5

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### Finding SPS Contact by Ag Code

- Go to [www.sps.wsu.edu](http://www.sps.wsu.edu)
- Click on: Contact Us Ag → Code Listing

Name/Title	Email Address/Hours	Phone	Ag Codes
Justin Kruger	<a href="mailto:jkruger@wsu.edu">jkruger@wsu.edu</a>	335-2061	9, 45
Miguel Vasquez-Aguilera	<a href="mailto:mvasquez-aguilera@wsu.edu">mvasquez-aguilera@wsu.edu</a>	335-2051	46, 67, 70, 71, 77
Vacant	<a href="mailto:brandi.ettm@wsu.edu">brandi.ettm@wsu.edu</a>	335-2045	54, 63, 64
Amanda Wager	<a href="mailto:awager@wsu.edu">awager@wsu.edu</a>	335-2036	47, 51, 52, 53, 56, 61, 62, 76
Tammy Olson	<a href="mailto:tammy.olson@wsu.edu">tammy.olson@wsu.edu</a>	335-2047	
Kami Kowalski	<a href="mailto:k.kowalski@wsu.edu">k.kowalski@wsu.edu</a>	335-2047	49, 54, 63, 64, 74

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## The BASICS

- Post-Award Review
- Account Initiation
- Award Management
- Terming Awards

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## Post-Award Review

- Department Review
- Sponsored Programs Services (SPS) Review

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## DEPARTMENT REVIEW

- Award arrives from ORSO with DN Memo.
  - Note any special notices on the memo
    - Do you need a new eREX? New Approved budget?
    - Do PI's need to complete ORSO training?
- Review the award for acceptability
  - Note anything out of the ordinary.
- Send award to PI for their review and approval
- Return approved award to ORSO
  - 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.

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## 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

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## 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

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## DEPARTMENT REVIEW

### CAHNR Award Checklist – Business Center

IN AWARD DOCUMENT REVIEW, CHECK ALL THAT APPLY

Principal Investigator:	Department:	WSU Act Number(s):
Awarding Agency:	Award Amount:	OSRD #:
		Start Date:
		End Date:

Award Type: ☐ New ☐ Renewal ☐ Continuation/Increment ☐ Project Type: ☐ Research ☐ Extension ☐ Academic Programs  
☐ Supplement ☐ De-Obligation ☐ Time Extension ☐ Other: \_\_\_\_\_ ARB Project Number: \_\_\_\_\_

☐ Copy made of the complete proposal and sRFX form for file.  
☐ PI(s)-Ph completed OSRD mandatory training.  
☐ HHs and other agencies that require: project staff completed the Significant Financial Interest training and form.  
☐ PI approved award document(s).

#### AWARD DOCUMENT REVIEW (To be completed on new awards and when award terms and conditions change)

☐ No changes to award terms and conditions (continuation award). If checked, you can stop here.

☐ Award is funding federal flow through.  
 Start date considered: "Date of Last Signature."  
☐ Award allows pre-award costs.  
☐ Award budget matches the proposal budget.  
☐ Award funding restrictions (unallowable costs).  
☐ Award allows re-budgeting.  
☐ Award is Cost reimbursable.  
☐ Award is Fixed price.  
☐ Award requires invoicing.  
 Federal grants only: Award letter of credit.  
☐ Award requires invoicing by deliverables or tasks.  
 Due date of the final invoice/drawdown: 30 days ☐ 45 days ☐ 60 days ☐ 90 days ☐ Other: \_\_\_\_\_  
☐ Award has a cost share/match commitment.  
 Project progress reports are due: Weekly ☐ Monthly ☐ Semi-Annually ☐ Annually ☐ Other: \_\_\_\_\_  
 Due date of the final project report: 30 days ☐ 45 days ☐ 60 days ☐ 90 days ☐ Other: \_\_\_\_\_

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## DEPARTMENT REVIEW

<b>SPECIAL CONSIDERATIONS THAT REQUIRE ACTION</b>	
<input type="checkbox"/> YES <input type="checkbox"/> NO	Award has subcontractors/subawards. Award has personal service contracts. Award has business contracts that are required to go through Business Affairs. Award has multiple colleges and/or departments involved. Subaccounts needed. Award contains any of the following: FFATA, E-verify, special IP considerations, MBE/WBE reporting, property/equip. Please note below. Award has program income. Cost share/match added to cost share/match monitoring spreadsheet. Guarantee is needed on the award. Copy of sponsored project award and completed award checklist emailed to department administrator. New award notice & award checklist (including account numbers) sent to the PI, Co-PIs, all departments, and/or dept. administrator.
<b>PERSONNEL APPOINTMENTS</b>	
<input type="checkbox"/> YES <input type="checkbox"/> NO	Personnel appointments need to be completed. Department administrator & Business Center personnel staff informed of funding for personnel appointments.
<b>INFOBURST &amp; DEPARTMENTAL GRANT FILE</b>	
<input type="checkbox"/> YES <input type="checkbox"/> NO	Account number(s) added to Info-Burst.
<b>NOTES</b>	
<b>CAHNRS COLLEGE LEVEL REVIEW/APPROVAL—TO BE COMPLETED BY CAHNRS GRANT DEVELOPMENT OFFICE</b>	
<input type="checkbox"/> YES <input type="checkbox"/> NO	Intellectual property clauses acceptable to WSU. Indemnification clauses acceptable to WSU. Publishing clause acceptable to WSU. Export control concerns. CARNRS college level commitments.
<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Documentation to support the commitments.  <input type="checkbox"/> Update CARNRS commitment log.  <input type="checkbox"/> Approved and initialed by CARNRS.                             </div> <div style="border: 1px solid black; padding: 2px;">                                 N/A                             </div> </div>	

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## 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

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## 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

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## 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.

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## 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.

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## Review of New Award – TO ACCT Line

FROM AGCY	Date:	8/13/2013	Client Info:	Job	Name:	DC:	AWARD	Amount:	NEW	Status:	SPR	E
12) FROM AGCY	Date:	8/13/2013	Client Info:	Job	Name:	DC:	AWARD	Amount:	NEW	Status:	SPR	E
Budget:	From:	8/13/2013	To:	8/13/2013	Transmission Type:	SPR	DC:	\$99,534	total:	\$125,438	0	
							FEED:					
<input type="checkbox"/> Application	<input type="checkbox"/> Response											
13) TO SPS	Date:	8/13/2013	Client Info:	Job	Name:	DC:	AWARD	Amount:	NEW	Status:	SPR	E
Budget:	From:	8/13/2013	To:	8/13/2013	Transmission Type:	SPR	DC:	\$99,534	total:	\$125,438	0	
							FEED:					
<input type="checkbox"/> Application	<input type="checkbox"/> Response											
14) TO ACCT	Date:	8/13/2013	Client Info:	Job	Name:	DC:	AWARD	Amount:	NEW	Status:	SPR	E
Budget:	From:	8/13/2013	To:	8/13/2013	Transmission Type:	SPR	DC:	\$99,534	total:	\$125,438	0	
							FEED:					
<input type="checkbox"/> Application	<input type="checkbox"/> Response											

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**Requisition Project Award Notification**

When this document is completed, it must be submitted to the State, Washington, Department of General Services, Office of Management and Enterprise Services, 1000 University Street, 10th Floor, Olympia, WA 98501.

**AGENCY:** \_\_\_\_\_

**BUDGET:** \_\_\_\_\_

**FUNDING:** \_\_\_\_\_

**SPECIAL INSTRUCTIONS:** \_\_\_\_\_

**TERMS AND CONDITIONS:** \_\_\_\_\_

**TO ACCT Line**

Image is upload of SPS Billing Instructions

## Account Initiation

- Guarantees
- New Sub-Accounts
- New Subcontracts
- Areas of Concern

## Guarantees

- Allow for:
  - Spending before executed award is received.
  - Continued spending before an amendment is received.
  - Pre-award
- Use the SPAR form for Guarantees
  - Covered in Part Two: The Forms
- Subcontracts cannot be put on Guarantee

### Guarantee Code (GAR) – 15 Screen

ACAB5915 ACCOUNT BALANCES Report 15 - (Master Account Table) 01/26/18

Fund: 1450  
 Budget: [REDACTED]  
 Project: GUARANTEE (FATED001)  
 Area: WASHINGTON STATE UNIV  
 Dept: WSU - [REDACTED]

Program: 12G Project period: 07/21/06 to 12/31/08  
 Objects: 00 01 02 03 04 07 13 14 16 08 Src: 384-17

Prin. investigator: [REDACTED]  
 Granting agency: 177300 US DEPT OF ED  
 External document no: GARS-6012193  
 Cost sharing reqd: 183 - R 00 - Total/Modified/Total Direct Costs  
 Overhead rate: [REDACTED] CFDA index: 84.334 Ag research:  
 Exception codes: [REDACTED]  
 GAR Adv Expenditure Auth Outstanding  
 WIC No Indirect Costs  
 ESO Equipment State Owned

Related accounts: H [REDACTED] R [REDACTED]  
 0064 PF: [REDACTED] PFS=MORE EXCEPTION CODES PF10=Forward PF11=Back PF12=Menu

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### 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 sub-account

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### 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

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**Roles & Responsibilities Matrix**

Office of Grant and Research Development

**Roles and Responsibilities Matrix for Research Administration**  
Responsibility for What? Proposal, Award and Regulatory Compliance  
These responsibilities include the Principal Investigator, Department and Chair, Chair, Office of Grant and Research Development, Sponsored Program Services, and the Research Compliance Office.

Please contact Dan Weitzel at OGRD if you have any questions.

**Research Administration Matrix**

- 1) Identification of Funding Opportunities
- 2) Proposal Development
- 3) Proposal Review and Approval
- 4) Proposal Submission
- 5) Award Acquisition
- 6) Award Management and Maintenance
- 7) Financial Reporting
- 8) Invoicing and Billing for all Sponsors
- 9) Accounts Receivable and Cash Management
- 10) Preparation and Submission of Financial Status Reports
- 11) Preparation and Submission of all Technical Reports
- 12) Certification of Cost and Effort
- 13) Closing of Accounts
- 14) R & LIA Audit
- 15) Research of Federal, State, and University Policy Regulations
- 16) Ongoing Training
- 17) Compliance Issues
- 18) Technology Support
- 19) Financial Control of Internal
- 20) Institutional Research Committee
- 21) Human Subjects Protection
- 22) Environmental Health and Safety
- 23) Radiation Safety
- 24) Human Resources and Equal Opportunity

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**Award Management Responsibilities**

- SPS:
  - Review EAA and ETR transfers
  - Periodic invoicing per award T&C
  - Financial reporting
  - FFATA reporting
  - Receipting/Revenue collection
  - Paying subcontract invoices
  - Patent/Invention statements
  - Equipment Reports
  - Closing Documents

<http://www.oqrd.wsu.edu/matrix.asp>

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**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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### Revenue Collection: myWSU

**Account Details**

External Org ID: 000262780 Whitman Crly Business Unit: WSLRV  
Account Number: SP0001 Account Balance: 0.00

Debits: 23,108.82 Credits: -23,108.82 Applied: 23,108.82 Unapplied: 0.00

Item	Term	Status	Reference Nbr	Amount
Contract Number ID			Last Activity Date	Balance
14F 4130 2438 Grant Award	2013 FY	Active	5058045	3,301.26 Item Details
			11/07/2012	0.00
14F 4130 2438 Grant Award	2013 FY	Active	5058871	3,301.26 Item Details
			11/08/2012	0.00
14F 4130 2438 Grant Award	2013 FY	Active	5058044	3,301.26 Item Details
			11/07/2012	0.00
14F 4130 2438 Grant Award	2013 FY	Active	5058529	3,301.26 Item Details
			10/18/2012	0.00
Cash/Check Invoice Payment	2013 FY	Active	5058529	-3,301.26 Item Details Record Details
			11/03/2012	0.00
Cash/Check Invoice Payment	2013 FY	Active	5058044	-3,301.26 Item Details Record Details
			12/17/2012	0.00

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**BALANCES → 01 Screen Shows Total Receivables:**

ACCOUNT BALANCES REPORT 01 - (TO-DATE EXPENSE) FOR 02/07/17  
TERM FY 2017

SUBJECT: [REDACTED]  
PROJECT: [REDACTED]  
PROGRAM: 11W PROJECT PERIOD: 04/01/15 TO 12/31/16  
GRANTING AGENCY: AS ST UNIV FED FLOW ID NUM: 542200

ESTIMATE	REVENUE	VARIANCE	PCT
10 REVENUE	718123.00	539754.37	178388.63 - 75
PROJECT BALANCE: (TO-DATE REVENUE LESS TO-DATE EXPENSE)		178388.59-	
ACCOUNTS RECEIVABLE OPEN SERVICES		60348.91	

0023 REP PPT-00000000

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### Award Management Responsibilities

- SPS and Department:
  - Expenses are Allowable
  - F&A Expense Review
  - Coordinate Invoicing/Reporting
    - Fixed Price Awards
    - Backup Detail for Invoices (receipts, etc)
    - E-Verify
    - MBE/WBE (aka Sub-Contracting Reports)
    - Property Reports
    - Invention Reports

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## Award Management Responsibilities

- Department:
  - Cost Share Obligation is Met
  - Approving Subcontract Invoices
  - PI Technical Reports
  - Coordinate with Office of Commercialization on Patent Filings
  - Monitor Property/Equipment per University Guidelines

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## Checking Cost Share

**BALANCES → Cost Sharing (PF7) → Report 04**

PF1-DETAIL PF6-COST SHARE PARTICIP PF12 = EXIT

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## Factors Affecting Allowability of Costs

- Allocable
  - Cost is incurred solely to advance the work of the award.
- Reasonable
  - Would a prudent person make the same purchase/decision?
- Consistent
  - All expenses are treated the same across the University.
- Allowable
  - Expense not specifically disallowed per award
- 2 CFR, Part 220 - formerly OMB Circular A-21  
[http://www.whitehouse.gov/omb/grants\\_docs/](http://www.whitehouse.gov/omb/grants_docs/)
- BPPM 40.09 - Cost Determination Guidelines

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### Checking F&A Rate

- Verify that the correct rate is being used.

ADDITIONAL SIGNATURES - PRESS (ENTER) TO SEE ALL SIGNATURES  
ACAB5915 ACCOUNT BALANCES Report 15 - (Master Account Table) 01/31/10

Funds: 14501 Budget: \_\_\_\_\_ Authorized  
Project: \_\_\_\_\_ Signatures: \_\_\_\_\_  
Area: \_\_\_\_\_  
Dept: \_\_\_\_\_

Program: 11H Project period: 07/01/09 to 04/30/10  
Objects: 00 01 03 04 07 13 14 Sec: 393-17

Prin. investigator: \_\_\_\_\_  
Granting agency: 176210 US DEPT HLTH/HUMAN SVCS  
External document no: \_\_\_\_\_  
Cost sharing reqd: \_\_\_\_\_ CFDA Index: 93.113  
Overhead rate: 500 49.5 - MTDC On-Campus Org Burch Fed Negot'd Rate  
Exception codes: OBE Overhead Budget Exception  
LOC Letter of Credit  
DOM Domestic On Campus Effort  
ESO Equipment State Owned  
R 1142 6000  
Related accounts: 0048 PF> \_\_\_\_\_ PFA=MORE EXCEPTION CODES PF10=Forward PF11=Back PF12=Menu

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### New F&A Rate Agreement

- <http://sps.wsu.edu/2015%20F&A%20Final%20Rate%20Agreement.pdf>

SECTION I: INDIRECT COST RATES

RATE TYPE: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD			
TYPE	FROM	TO	RATE(%) LOCATION
PRED.	07/01/2015	06/30/2016	51.00 On-Campus
PRED.	07/01/2016	06/30/2017	52.00 On-Campus
PRED.	07/01/2017	06/30/2019	53.00 On-Campus
PRED.	07/01/2015	06/30/2019	26.00 Off-Campus
PRED.	07/01/2015	06/30/2019	57.50 On-Campus
PRED.	07/01/2015	06/30/2019	26.00 Off-Campus
PRED.	07/01/2015	06/30/2019	34.00 On-Campus
PRED.	07/01/2015	06/30/2019	24.00 Off-Campus
PROV.	07/01/2019	Until Amended	Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

APPLICABLE TO

Organized Research  
Organized Research  
Organized Research  
Organized Research  
Instruction  
Instruction  
Other Sponsored Activities  
Other Sponsored Activities

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### Finding the Base Code in AIS

- BALANCES→15X Screen→ Page 3

ACAB5938 MASTER ACCOUNT TABLE RECORD DUMP 02/09/10  
PAGE: 3 13:26:31

RELATED ACCOUNT CODE

REL ACCT CD: R  
REL ACCT NO: 0 0 0 0 0

DOCUMENT NUMBERS

AWARD DOC NO:  
EXTL DOC NO:

OVERHEAD CODES AND RATES

OVHD CALC CD: 500 OVHD PERCENT: 0.000 OVHD RATE: 0.0000  
CFDA AGENCY: 47 ON BASE SCHED: B49 ON DIST SCHED: R01  
CFDA PROGRAM: 076

PF> PF12=MENU

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## Determining the Exclusions

- Refer to Overhead Base Schedule Handout
- Locate the Overhead Base Code (e.g. B40)
- Listed underneath are the objects/sub-objects that are excluded from the overhead calculations

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## 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)

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## Total Costs/ Total Award

- WSU system cannot calculate based on TC.
- You can convert TC/TA to TDC using the following formula :
  - $TDC\ rate = TC\ rate \div (1 - TC\ rate)$

Examples:

- TC rate is 10%, the TDC rate is  $10\% \div 90\% = 11.11\%$
- TC rate is 30%, the TDC rate is  $30\% \div 70\% = 42.857\%$

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## Changes to Established Award

- Work with ORSO to make changes to the award:
  - Pre-Award Costs
  - Significant Budget Changes
  - Time Extensions
  - Request for Additional Funds
  - Change in Scope of Work
  - Change in Key Personnel

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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 budget-project 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 G-number, 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

Grant Code: 840810 PI Name: University of Idaho BURSAR BARM10-1 Address: Office of Sponsored Programs, P.O. Box 40000, Moscow ID 83844-0000

Period From Date: 01-SEP-12 To Date: 30-NOV-12

PI Number: 1001-0000124 Reference: WSDI PARAD Variety Dev FY13 Agency Name: Washington State University

Group	Previous \$B Amount	Current \$B Amount	Cumulative \$B Amount
Travel	\$0.00	\$504.14	\$504.14
Operating Expenses	\$0.00	\$2,846.75	\$2,846.75
Subtotal	\$0.00	\$3,350.89	\$3,350.89
Grand Total	\$0.00	\$3,350.89	\$3,350.89

I certify that to the best of my knowledge and belief the data above are correct and that all charges were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.

\_\_\_\_\_  
Polly Klobosky Director, Office of Sponsored Programs

DATE SUBMITTED: 05-DEC-12

APPROVED FOR PAYMENT

ACCT# \_\_\_\_\_

AMOUNT \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

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## 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.

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## 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 PI 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.

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## 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

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## Questions?

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If you attended this live training session  
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please notify Human Resource Services  
within 24 hours of today's date:

**hrstraining@wsu.edu**

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