

Award Administration Part Two: Management of Grants

Presented by:
Emilie Cousins and Kim Small

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WHERE ARE WE?






Post-Award Review

- Department Review
- Sponsored Programs Services (SPS) Review

 **Award Management Responsibilities**

- Department and SPS:
 - Expenses are Allowable
 - F&A Expense Review
 - Coordinate Invoicing
 - Reporting Cost Share Obligation is Met
 - Approving Subcontract Invoices
 - PI Technical Reports
 - Office of Commercialization handles Patent Filings
 - Monitor Property/Equipment per University Guidelines


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 **The Storyline:**

Emilie is working with Principal Investigator, Dr. Pat Researcher, who received notification that WSU will be awarded a new NIH agreement for the performance period 1/1/19-12/31/19.

The PI is anxious to start the project prior to the 1/1/19 start date, and Emilie will start the process.

What form needs to be completed to setup an account so that the project can start before the agreement arrives?

 **The Forms**

- Sponsored Projects Activity Request (SPAR)
- Research or Conference Account Request (RCAR)
- Subaward/Subcontract Initiation Form
- Subaward/Subcontract Change
- Expenditure Transfer Request (ETR)
- Expense Assignment Action (EAA)
- Cash Advance

Sponsored Program Activity Request (SPAR) BPPM 40.23

Guarantee for New Account with 90 day Pre-award

See Example #1

SPAR – Guarantee Tips

- It is important to answer these questions:
 - Is the account federal flow through?
 - Is the account research or non research?
 - Where will the work be conducted—on campus or off campus?
 - Is pre-award allowed by the sponsor without prior approval?
 - The guarantee holds the department responsible for the expenditures in the event that WSU does not receive an executed agreement.

Research or Conference Account Request (RCAR) BPPM 40.07

New Subaccount

See Example #2

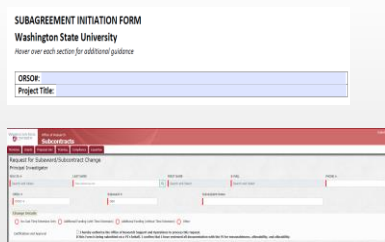
RCAR

- Used to set up a new: (submit to ORSO first)
 - Self Sponsored Research Account
 - Conference Account
 - Program Income Account
 - Subaccount under an Existing Award
 - Blanket Research Account
 - Graduate Education Account
 - Fixed Price Consolidation Account

Subcontract Forms (ORSO Website)

See example #3
Initiation
new form posted on the ORSO website starting January 1, 2019

See example #4
Change (online submission)
myresearch.wsu.edu → grants → sub-contracts → subcontract change



Subcontract Initiation and Change Form

- Initiation Form:
 - SOW, budget, budget justification required
 - Include any cost share (uncommon)
 - Where is the subcontract allocation set aside?
 - If the allocation isn't in object 14, SPS will need a SPAR completed to rebudget.
- Change Form:
 - Used to amend current subcontract to provide the next year of funding, no-cost extension, or any other change.
 - Online (easy) submission through the MyResearch database.
 - Budget required for additional funding

Expenditure Transfer Request (ETR) BPPM 30.25

See example #5 (Materials, Supplies, Travel, etc)

Example 5

EXPENDITURE TRANSFER REQUEST

All Departmental Funds
 Major
 Minor
 All Other

COMMITMENT		FUND		FUND OBJECT CODE		DEPT		DEPT OBJECT CODE		DEPT OBJECT CODE		DEPT OBJECT CODE		DEPT OBJECT CODE	
Line	Qty	Unit	Rate	Dept	Obj	Sub	Dept	Obj	Sub	Dept	Obj	Sub	Dept	Obj	Sub
100	100		100	100	100	100	100	100	100	100	100	100	100	100	100
110	100		100	100	100	100	100	100	100	100	100	100	100	100	100

Common Errors on ETRs

- Missing signatures (i.e. effort certification)
- Including wage transfers on same form with non-payroll transfers
- Including wage transfers for more than one employee on the same form
- Failing to include 90 day exception justification

90 Day Deadline & Exception

- SPS must receive the ETR within 90 days of the transaction date of the original charge, or the department will need to request a 90 day exception (BPPM 30.25)
- 90 day exceptions must explain the following:
 - Why the transfer was not initiated within 90 days.
 - What internal control procedures have been implemented to reduce the risk of recurrence.

Award Management & Maintenance	ORSO	ORAP	SPS	PI	DEPT	DEAN	RCO
Fiscal Admin for grants &/or contracts, coop agreements, sub-contracts, and financial assist. Agreements negotiated with federal, state, & private sponsors at the central level			X				
Approves all expenditure requests to be charged against the grant/contract				X			
Review & approve expenditures for allowability & allocability (See NOTE 13)				X			
Oversee expenditures for allowability & allocability (See NOTE 13)					X		
Retain documentation to support allocation of expenditure					X		
Audit the allowability & allocability of expenditures			X		X		
Reviews, on a regular basis the grant/contract acct expenditures with appropriate dept, college, or newer campus administrator(s)				X			
Reconcile accounts on a monthly basis					X		

Note 13

- This responsibility includes the following:
 - That funds are used only for purposes directly related to the activity supported and that these funds are reasonable, allowable, and allocable as defined in 2 CFR 200.
 - That expenditures are consistent with all special terms, conditions, or limitations applicable under the particular grant/contract.
 - That expenditures do not exceed the total funds authorized for a given period under the grant or contract. In many cases, the grant or contract may also specify expenditure limits by budget category or line item.

Expense Assignment Action (EAA) BPPM 58.03 See example #6 (Salaries)

Example 6

EXPENSE ASSIGNMENT ACTION

UNIVERSITY OF CALIFORNIA, BERKELEY
 PROJECT: 68-0000 (Salaries) - 0000
 DATE: 01/01/2018

LINE	DATE	AMOUNT	ACCOUNT	DESCRIPTION	STATUS	DATE	AMOUNT	ACCOUNT	DESCRIPTION	STATUS
100	10/01	100.00	5100	5100		10/01	100.00	5100	5100	
100	10/01	100.00	5100	5100		10/01	100.00	5100	5100	
100	10/01	100.00	5100	5100		10/01	100.00	5100	5100	
100	10/01	100.00	5100	5100		10/01	100.00	5100	5100	
100	10/01	100.00	5100	5100		10/01	100.00	5100	5100	

Retroactive EAAs


- Retroactive EAAs involving sponsored accounts require SPS approval and a retroactive justification in the comments section.
- 90 day exception is also required if transferring salaries that meet the criteria.

EAAs –Common Errors

- The end date of the assignment exceeds the end date of the sponsored project.
- Lack of reason for action or comments.

Cash Advance Request
BPPM 40.21

See example #7



Example #7
CASH ADVANCE REQUEST

Approved Program Services
Washington State University
Pullman, WA 99164-1200

See WSU HR Instructions

Request Date	Request Number	Request Type
Request Amount	Request Status	Request Date
Request Description	Requesting Department	Requesting Employee
Requesting Employee	Requesting Department	Requesting Department
Requesting Department	Requesting Department	Requesting Department

Comments: This advance request will be used for...
\$20 per completed survey

Cash Advances

- Cash Advances are only used on Sponsored Programs.
- These are different from Petty Cash Funds and Travel Advances.
- Kim Small handles Cash Advances. 335-2047 kksmall@wsu.edu
- Used mostly for field work in remote areas and for subject payments
- Funds are to be used only for the purpose requested and detailed records/receipts are required to clear the advance.
- By signing for the advance, the applicant agrees to properly account for expenditures and also that funds may be withheld from applicant's pay to cover any unaccounted balance.

Questions?

Contact information can be found at www.sps.wsu.edu

WASHINGTON STATE UNIVERSITY



This has been a
WSU Training
Videoconference

If you attended this live training session
and wish to have your attendance
documented in your training history,
please notify Human Resource Services
within 24 hours of today's date:

hrstraining@wsu.edu
