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Post-Award R	Review
Department Review	
• Sponsored Programs Review	Services (SPS)
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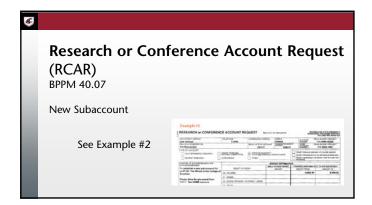
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	Award Management Responsibilities
	•Department and SPS:
	• Expenses are Allowable
	• F&A Expense Review
	Coordinate Invoicing
	 Reporting Cost Share Obligation is Met
	 Approving Subcontract Invoices
	 PI Technical Reports
	 Office of Commercialization handles Patent Filings
	 Monitor Property/Equipment per University Guidelines

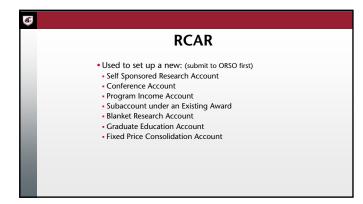
The Storyline: Emilie is working with Principal Investigator, Dr. Pat Researcher, who received notification that WSU will be awarded a new NIH agreement for the performance period 1/1/20-12/31/20. The PI is anxious to start the project prior to the 1/1/20 start date, and Emilie will start the process. What form needs to be completed to setup an account so that the project can start before the agreement arrives?

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	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	

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	Sponsored Pro (SPAR) BPPM 40.23	_	ctiv	ity R	eq	ue	est
	Guarantee for New Accor		day Pr	e-awar	d		
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	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 conductedon 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. 	
	executed agreement.	







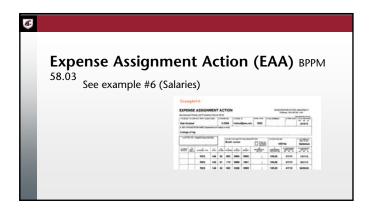
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	Subcontract Initiation and Change Form
	 Initiation Form: SOW, budget, budget justification required Include any cost share (uncommon) Where is the subcontract allocation set aside? If the allocation isn't in object 14, SPS will need a SPAR completed 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

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	Common Errors on ETRs	90 Day Deadline & Exception
	 Missing signatures (i.e. effort certification) 	SPS must receive the ETR within 90 days of the
	 Including wage transfers on same form with non- payroll transfers 	transaction date of the original charge, or the department will need to
	 Including wage transfers for more than one employee on the same form 	request a 90 day exception (BPPM 30.25) • 90 day exceptions must explain the following:
	 Failing to include 90 day exception justification 	 Why the transfer was not initiated within 90 days. What internal control procedures have been implemented to reduce the risk of reoccurrence.

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			х				
Approves all expenditure requests to be charged against the grant/contract				Х			
Review & approve expenditures for allowability & allocablility (See NOTE 13)				Х			
Oversee expenditures for allowability & allocablility (See NOTE 13)					Х		
Retain documentation to support allocation of expenditure					Х		
Audit the allowability & allocablility of expenditures			х		Х		
Reviews, on a regular basis the grant/contract acct expenditures with appropriate dept. college, or newer campus				X			

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	Note 13
ı	This responsibility includes the following: a. 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. b. That expenditures are consistent with all special terms, conditions, or limitations applicable under the particular grant/contract. c. 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.



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



