

WASHINGTON STATE UNIVERSITY

Award Administration

Part 2A: Post-Award Research Administration

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Recording date of this workshop is
December 8, 2021

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.


WHERE ARE WE?


PROJECT LIFECYCLE

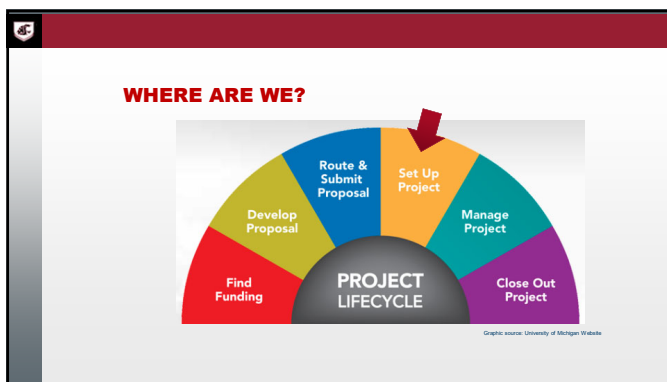
Graphic source: University of Michigan Website

Post-Award Review

- **Department Review**
 - Department and PI should review the award documents and agency terms and conditions to ensure they are aware of the award requirements.
- **Sponsored Programs Services (SPS) Review**
 - SPS setup team will conduct the initial review of the award documents at the time of setup. This may result in additional questions that need answered prior to award setup.
 - SPS Award Contract Owner will also review the award documents to ensure they are aware of the terms and conditions, reporting and invoicing deadlines, spending restrictions etc.

 Be aware that SPS holds an umbrella, they have a high level understanding of the agencies requirements.

 The department has the detail understanding of the award. As a department grant accountant or grant manager you need to know the fine detail of your specific award requirements. For example: what is allowable, not allowable, and what needs agency prior approval.



Setting Up A Project

- Things you need to do and understand when your award has been fully negotiated and executed
 - Read and understand the entire award documents to include the agency's terms and conditions.
 - The rule we follow is the rule that is most restrictive. i.e. WSU BPPM, Uniform Guidance, Agency Award Document, or Agency Terms and Conditions are all taken into consideration during award administration.
 - Understanding if your award is fixed price or cost-reimbursable.
 - <https://policies.wsu.edu/prf/index/manuals/40-00-contents/40-27-fixed-price-agreements/>
 - Is there cost share involved? What was proposed and what the agency requires could be different.
 - You are required to meet the amount that is proposed and/or the higher of the two.
 - <https://policies.wsu.edu/prf/index/manuals/40-00-contents/40-33-cost-share-and-match/>
 - Did the agency approve your budget as submitted?
 - If not you may need to submit to ORSO a new revised budget to be approved by the agency.
 - What expenses are not allowed, which expenses need prior approval?
 - Check the agency terms and conditions to verify
 - WSU BPPM on Cost Determination Guidelines: <https://policies.wsu.edu/prf/index/manuals/40-00-contents/40-09-cost-determination-guidelines/>


SPS Setup Road Blocks

ORSO/SPS may ask for additional information to address possible roadblocks at award setup.

This can include but is not limited to:


- A revised budget to match award amount
- A separate budget for each PI
- Any number of additional questions

It is important to respond to any request for information from ORSO or SPS setup team as quickly as possible.
Failure to respond to questions could delay your account setup.



Which set of guidelines do you need to follow when managing your award?

WHERE ARE WE?



PROJECT LIFECYCLE

Graphic source: University of Michigan Website

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What if I need changes to an award?

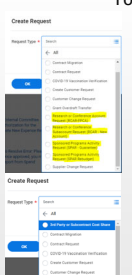
- I need an award setup prior to it's start date.
- I need to setup a new award line or a Fixed Price Consolidation Account (FPCA).
- I know an amendment is coming in on my award but will not be fully executed before the term date. What do I do?
- I need to setup a conference account.
- My project is going to create program income, what do I need to do?

What type of Request should you use?

<ul style="list-style-type: none"> • Research or Conference Account Request (RCAR) <ul style="list-style-type: none"> • Workday Requests: <ul style="list-style-type: none"> • Research or Conference Subaccount Request (RCAR - New Account) • Research or Conference Account Request (RCAR-FPCA) • RCAR Requests are used to set up: <ul style="list-style-type: none"> • New Award Line under an Existing Award • Fixed Price Consolidation Account • Program Income Account • Submitted through ORSO https://orsos.wvu.edu/rcar/ <ul style="list-style-type: none"> • Self Sponsored Research Account • Conference Account • Blanket Research Account 	<ul style="list-style-type: none"> • Sponsored Project Activity Request (SPAR) <ul style="list-style-type: none"> • Workday Requests: <ul style="list-style-type: none"> • Sponsored Programs Activity Request (SPAR-Guarantee) • Sponsored Programs Activity Request (SPAR Rebudget) • SPAR Requests are used for: <ul style="list-style-type: none"> • All types of guarantees (new award & continuation) • Re-budget when agency approval is not required • Extend date under FDP Terms and Conditions • Request pre-award costs under FDP Terms and conditions
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Create Request Tasks in Workday

You will see different prompts for each request:



- Sponsored Programs Activity (RCAR - FPCA)
- Sponsored Programs Activity (RCAR - New Subaccount)
- Sponsored Programs Activity (SPAR - Guarantee)
- Sponsored Programs Activity (SPAR - Rebudget)

Other request types available here:

- 3rd Party Cost Share
- Remove an Overdraft (formerly 03WV)

RCAR-FPCA:

- To setup a FPCA you will need authorization from the following officers:
 - Principal investigator
 - Department chair/director
 - Dean (if the college requires it)
- Please note: You need to upload the detailed email string to the request.
- Must include in detail what you are requesting approval for:
 - Each approver above must reply to the email showing that all parties approve of the activity.
- If transferring allocation, a budget breakdown will be required as well.

RCAR-FPCA

Principal Investigator: [Name]
Department Chair/Director: [Name]
Dean: [Name]

Request for Approval

Request for Approval (FPCA) to request approval for RCAR-FPCA. The request must be submitted to the RCAR-FPCA administrator, who will review the request and provide feedback. The request must be submitted to the RCAR-FPCA administrator, who will review the request and provide feedback.

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RCAR-FPCA at Award Closeout

- Fixed Price Consolidation Accounts (FPCA) are used for the distribution of any residual balances on sponsored project awards. Sponsored Programs Services (SPS) distributes the residual cash balance to the FPCA based upon the following conditions:
 - All required technical reports have been filed with the sponsor;
 - The sponsor has indicated that the work is acceptable;
 - The full amount of the agreement has been collected from the sponsor; and
 - The sponsor has indicated that WSU may retain any residual balances.
- FPCAs are associated with either a Principal Investigator or a Department.
- Allocation and expenses may not be transferred between FPCAs, except under specific circumstances.
- For additional information, please see BPPM 40.07 and BPPM 40.27
 - <https://policies.wsu.edu/pdf/index/manuals/40-00-contents/40-07-research-conference-account-request/>
 - <https://policies.wsu.edu/pdf/index/manuals/40-00-contents/40-27-fixed-price-agreement>

RCAR-New Subaccount

- New award line request when you are not bringing in new money but instead need to separate and track specific costs related to part of an existing project.
- Additional award lines may be needed for multiple reasons.
- To setup an award line you will need authorization from the following officers:
 - Principal investigator
 - Department chair/director
 - Dean (if the college requires it)
- A budget breakdown will be required as well.
- NOTE: If your request for a new award line relates to new money you are bringing into the university you will need to work with ORSO.

SPAR-Guarantee

- Principal investigators and administrators can select this option to initiate the following actions regarding sponsored project accounts:
 - To begin limited expenditures with an Advance Expenditure Authorization prior to formal award of a grant or contract;
 - To request authorization to make pre-award expenditures prior to the award date of a grant or contract under Research Terms and Conditions;
 - To establish a departmental guarantee account that is responsible for all expenditures not covered by formal approval or award;
 - To continue making expenditures past the project termination date pending formal agency approval of a no-cost extension or an extension with additional funds;
 - To request pre-award costs and extension of grant period time frame under Research Terms and Conditions; or
 - To request project extension without additional funds under Research Terms and Conditions.

SPAR-Guarantee-Continued

- To setup a SPAR-Guarantee you will need authorization from the following officers:
 - Principal investigator
 - Department chair/director
 - Dean (If the college requires it)
 - The guarantee holds the Cost Center responsible for the expenditures in the event that WSU does not receive an executed agreement.

SPAR – Guarantee Tips

It is important to answer these questions:

- Is pre-award allowed by the sponsor without prior approval?
- If your request relates to pre-award spending check with the agency to ensure pre-award spending is allowable.
- Is the account federal flow through?
- Is the account research or non research?
- Where will the work be conducted--on campus or off campus?
- **Important:** The guarantee holds the Cost Center responsible for the expenditures in the event that WSU does not receive an executed agreement.

SPAR-rebudget

- Principal investigators and administrators can select this option to initiate the following actions regarding sponsored project accounts:
- To request a formal rebudget of an existing award that requires sponsoring agency approval
- To purchase an item/service not included in the original budget. For example: rebudget into the spend category for capitalized equipment.
- To internally rebudget within an existing sponsored award.
- The SPAR rebudget business process in Workday routes to the appropriate roles for approval. Therefore a separate email with PI, Dean approvals is not required.
- A detailed budget breakdown will be required as well.
 - Please attach a document that includes the information in the example to the right.
 - In order to meet the requirements of Uniform Guidance, justification for the change is mandatory.

Spend Category	Amount to be transferred	
	From Award Line	To Award Line
000 Contract and Grants		
001 Contractual Services		
002 Supplies & Services		
003 Patient Care Supplies		
004 Research Related Services/Supplies		
005 Rental/Land & Building Leases		
006 Space Rental Other Than Land and Building Leases		
008 Maintenance Of Off Site Activity Facilities		
009 Registration Fees		
010 Participant Support Costs		
011 Travel		
012 Equipment - Capitalized		
013 Storage Services		
014 Tuition & Student Fees		
015 Stipends/Grants		
016 Scholarship/Tuition Remission		
100 Salary		
140 Award Retentions		
145 Reimbursement - Non Capitalized		
200 Subcontract Expenses		
The totals in each column should sum each other out: \$ - \$ -		

In order to meet the requirements of Uniform Guidance justification for the change is mandatory.

Other Award Management Actions

- Subaward/Subcontract Initiation Form
 - Work with ORSO if you need to create a subcontract
- Subaward/Subcontract Change
 - Work with ORSO if you need to create a subcontract
- Expenditure Transfer
 - Depending on the type of transfer, use the appropriate Workday Reference Guide
- Assign Cost Allocation (Payroll)
 - Payroll allocation reference guides can be found here: <https://jira.esg.wsu.edu/servicedesk/customer/kb/view/156962673>
- Cash Advance
 - Please contact SPS or General Accounting for guidance for you specific situation.

Subcontract Initiation and Change Form

- Initiation Form:
 - SOW, budget, budget justification required
 - Supplier W-9 (Domestic) or W8 Ben-e (Foreign)
 - Supplier remittance address
 - Audits/Financials or Financial Questionnaire (if we don't already have one)
 - 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

Legacy vs Workday Terminology for Expenses

- EAA is now a PAA (Payroll Accounting Adjustment)
- Expenditure Transfers can now be one of the following:
 - Accounting Journal
 - Accounting Adjustment
 - P-Card Accounting Adjustments
 - Payroll Accounting Adjustment

Expenditure Transfers- Common Errors

- Missing Justification in the header memo
 - If there is no header in the memo section please use the comment section for your justifications.
- Including payroll transfers on a journal. You must use a PAA to correct payroll
- Failing to include 90 day exception justification
- Using the incorrect ledger for type of expense being transferred.
- Using the wrong spend category for expense.
- When coding for cost share you must enter the cost share grant line first, then the program, gift, cost center tag last.

90 Day Deadline & Exception

- SPS must receive the Expenditure Transfers 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.

Payroll Accounting Adjustments

- Formerly know as Expense Assignment Action (EAA)
 - Payroll allocation reference guides can be found here:
 - <https://jira.esg.wsu.edu/servicedesk/customer/kb/view/156962673>
- If payroll will be counted as cost share towards your award, you must enter the Grant **Cost Share** Worktag first, then the Program, Gift, or Cost Center account coding second.
- If transferring Legacy payroll, use "Create Accounting Journals for Adjustments for Payrolls Completed in Legacy"
 - <https://jira.esg.wsu.edu/servicedesk/customer/kb/view/160374222>
- Use Budget date of 1/1/2021 for all legacy transactions. Benefits must be broken out by each spend category (sub-object) as it was recorded in Legacy.

Cash Advances

- **Cash Advances are rarely used on Sponsored Programs.**
 - These are different from Petty Cash Funds and Travel Advances.
 - Uniform Guidance does not allow for cash advances on sponsored awards.
 - If you need to request a cash advance for sponsored awards it is best to advance on a non grant account and then clear the advance and move the expense onto the award.
 - SPS handles on Sponsored Award Cash Advances. 335-2058 sps@wsu.edu.
 - General Accounting and Travel handle all other types of cash advances.
- Cash Advances for sponsored awards are 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 that funds may be withheld from applicant's pay to cover any unaccounted balance.

Award Compliance

- **WSU Policies & Guidance**
 - For legal, ethical, and effective research conduct. <https://orso.wsu.edu/wsu-policies-guidelines/>
 - WSU BPPM <https://policies.wsu.edu/prf/index/manuals/bppm-table-contents/>
 - **Uniform Guidance**
 - <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#toc=1>
 - **Agency Terms and Conditions**
 - To go specific agency website if not included with award document
- Expenses posting to a grant must be reviewed/approved and meet the requirements of Uniform Guidance Cost Principles. (Reasonable, Allowable, Allocable and Consistent treatment of the expense)
- This includes any expenditures, subcontract invoices, and cost share.
 - Invoices, expenditures and cost share that does not clearly describe the nature of the expense will require follow up and backup documentation to ensure it is allowable on the award.
 - Please reference BPPM 40.09 and Uniform Guidance for additional information.

WHERE ARE WE?



Award Closeout

- Award closeout processes in Workday are still being developed
- Department Responsibilities at award term:
 - Within 30 days after an award terms the department and PI are responsible for reviewing all expenditures that have posted to the award.
 - Process any expenditure transfers to remove unallowable charges
 - Work with PI to ensure that all PI reports and closing reports are submitted to the agency.
 - If equipment, property, equipment reporting is required work with SPS and other stakeholders to ensure documentation and applications are complete.
 - Check that any cost share and effort requirements are met.
 - Notify SPS when review is complete so final invoices, reports and closeout documents can be prepared and submitted to the agency.
 - BPPM 40.04 Establishing and Terminating Sponsored Accounts:
 - In the event closeout reminders and notifications are not made, it remains the PI's and Grant Manager's responsibility to ensure awards are managed appropriately through closeout.

Questions?

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