

WASHINGTON STATE UNIVERSITY

## Award Administration Part Two: The Forms

Presented by:  
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Updated Feb. 2016

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Recording date of this workshop is  
**February 26, 2016**

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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## 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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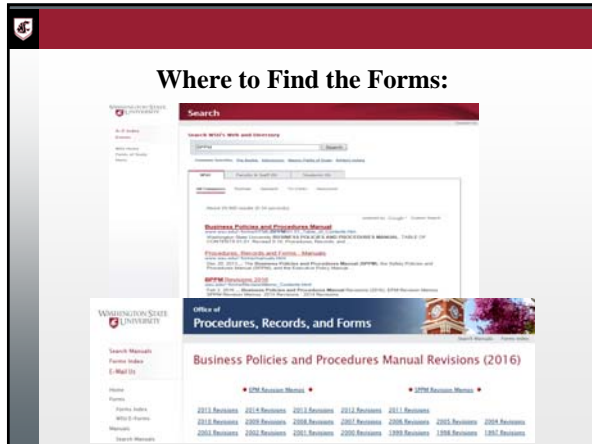
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**The Storyline:**

Principal Investigator, Dr. Pat Researcher, received notification that WSU will be awarded a new NSF agreement for the performance period 10/1/11-9/30/12. The PI is anxious to start the project prior to the 10/1/11 start date.

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

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Sponsored Program Activity Request (SPAR)  
BPPM 40.23

Guarantee for New Account with 90 day Pre-award

See Example #1

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**SPAR – Guarantees 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?

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**SPAR – Guarantees Tips**

- **IMPORTANT:**

The guarantee holds the department responsible for the expenditures in the event that WSU does not receive an executed agreement.

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**Back to the story:**

The executed award document arrives at OROS and is processed through to SPS. The Guarantee is removed from the account and the budget is allocated (internal SPS process).

The PI wishes to establish a subaccount for Co-PI, Dr. Tim Wood.

What form is required?

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 Research or Conference Account Request (RCAR)  
BPPM 40.07

New Subaccount

See Example #2

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 **RCAR**

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

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 **Back to the story:**

The project includes a subcontract with the University of Idaho.

What is the form to initiate this subcontract?

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Subcontract Initiation Form (OROS Website)

See example #3

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### Subcontract Initiation Form

- Important factors:
  - Include budget breakdown
  - Include any cost share
  - Where is the subcontract allocation set aside?
    - If the allocation isn't in object 14, SPS will need a SPAR completed to rebudget.

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### Recap:

We received the agreement from NSF and established a new account.

We setup a new subaccount for co-PI Tim Wood using a RCAR.

We executed a subcontract to the University of Idaho.

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**Back to the story:**

After reviewing the monthly budget statements, the PI and the Dept Administrator realize that several expenditures were coded incorrectly. What forms do we use to transfer the following?

- Materials, Supplies, Travel, etc
- Wages

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Expenditure Transfer Request (ETR)  
BPPM 30.25

See example #4 (Materials, Supplies, Travel, etc)

See example #5 (Wages)

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**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

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**90 Day Deadline & Exception**

- SPS must receive the ETR within 90 days of the transaction date of the original charge otherwise 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 reoccurrence.
- Only applies to transfers onto sponsored accounts

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**ETRs (non-payroll) with numerous transactions**

- Create Excel spreadsheet (from Business Objects or AIS).
- Complete the ETR as the summary sheet.
- Email SPS the Excel spreadsheet

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**Back to the story:**

The PI also notices that salaries from 2/1/13-3/31/13 have been incorrectly assigned to 06C-8888-9999.

What form is required to reassign the salaries?

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 Expense Assignment Action (EAA)  
BPPM 58.03

See exampale #6 (Salaries)

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 **EAA's –Common Errors**

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

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 **Retroactive EAA's**

- Retroactive EAA's 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.

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 **Back to the story:**

Pat Researcher and Tim Wood meet to discuss the progress of the research. Dr. Tim Wood states that he needs more funding to complete his portion of the project. Pat is pleased with Tim's results so far and agrees to reallocate.

What form is required?

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 **SPAR**  
BPPM 40.23

See example #7

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 **Back to the story:**

We received a second year of funding from NSF. The award document is received by OROS and forwarded to SPS. The accounts are extended and the budget is allocated. WSU needs to issue a modification to the UI for their second year of funding.

What form should we use?

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 Subcontract Change Request Form  
(OROS Website)

See example #8

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 **Back to the story:**

Pat Researcher wants a Cash Advance to pay participants \$30 for completing a survey as outlined in the project's budget narrative. Pat needs 10 completed surveys.

What form should we complete?

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 Cash Advance Request  
BPPM 40.21

See example #9

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**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

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**Cash Advances**

- 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.

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**Questions?**

Contact information can be found at [www.sps.wsu.edu](http://www.sps.wsu.edu)

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