CAMPUS INFORMATION SESSION: SUBAWARDS

Grant & Contract Accounting

September 11, 2024

UNIVERSITY of WASHINGTON

INTRODUCTIONS

- **Lily Gebrenegus**
- **Session Presenter**

- **Meg Russo**
- **Session Moderator**

HOUSEKEEPING

- **Sessions are recorded**
- **Please enter questions in the Q&A not Chat**
- **Links from today's session are posted here**
- **Today's session is the last in this series. There will be no session on September 25.**

AGENDA

- **Subawards at Time of Award Setup**
- **Demo: Using the Workday R1218 Report**
- **Preparing for the next year**
- **Closing a Subaward Award Line**
- **Workday Reports and Resources**
- **Q&A**

SUBAWARDS AT TIME OF AWARD SETUP

1. Familiarize yourself with the overall UW subaward process
2. **Confirm Subrecipients are Listed in Workday as Suppliers and Subrecipients**
3. Confirm Subrecipients are listed in SAGE as Subrecipients
4. **Request Setup of Workday Subaward Award Line and Grant Worktag**
5. Submit SAGE Subaward Request

STEP 2: CONFIRM SUBRECIPIENT IS SET UP IN WORKDAY

Subrecipient must be a Workday Supplier and a Workday Subrecipient

1. **Check Workday Find Suppliers report**
   - **Not there? Send Supplier Request Form to Procurement Services**
   - **Found it! Move on to the next step**
2. **Check Workday Find Subrecipients report**
   - **Not there? Send Award Portal ticket to GCA**
   - **Include Workday Supplier ID number (SPL-)**

STEP 4: REQUEST A NEW SUBAWARD AWARD LINE

- **When setting up the prime award, include:**
  - **SAGE Budget Subaward Worksheet for each outgoing subaward in the SAGE budget linked to the ASR**
  - **Subrecipient name in ASR so GCA can populate the Workday Award Line Subrecipient**

- **If the prime award exists with no subaward Line:**
  - **Submit a SAGE OSP/GCA Modification Request (MOD)**
  - **Include the snapshot URL of the SAGE Budget Subaward Worksheet**
  - **Include Subrecipient name in MOD Comments & History so GCA can populate the Workday Award Line Subrecipient**

UW F&A ON SUBAWARDS

- **Subrecipient invoices for most awards are subject to F&A until $25,000 is spent**
  - **Most awards means awards with Modified Total Direct Costs**
  - **Other awards can have a variety of thresholds or no threshold at all – check the award to verify!**
  - **Clock restarts when a competing renewal is awarded**
- **GCA creates a Workday Basis Limit to manage the threshold automatically**

COMMON POINTS OF CONFUSION

- **Where do I account for the UW F&A and the Subrecipient F&A in SAGE?**
  - **UW F&A > Primary Worksheet**
  - **Subrecipient F&A > SAGE Budget subaward worksheet**
- **Why is the amount on my subaward award line different than what I submitted on my SAGE Budget worksheet?**
  - **UW F&A is included in the subaward award line in Workday but is in the Primary worksheet in SAGE Budget.**
- **Resources**
  - **Working with Subaward Worksheets and University of Washington Facilities & Administrative Rates on the SAGE Award Budget**
  - **How to Set Up Subaward Worksheets on the SAGE Award Budget**

BEST PRACTICES: SUBAWARDS AT TIME OF AWARD

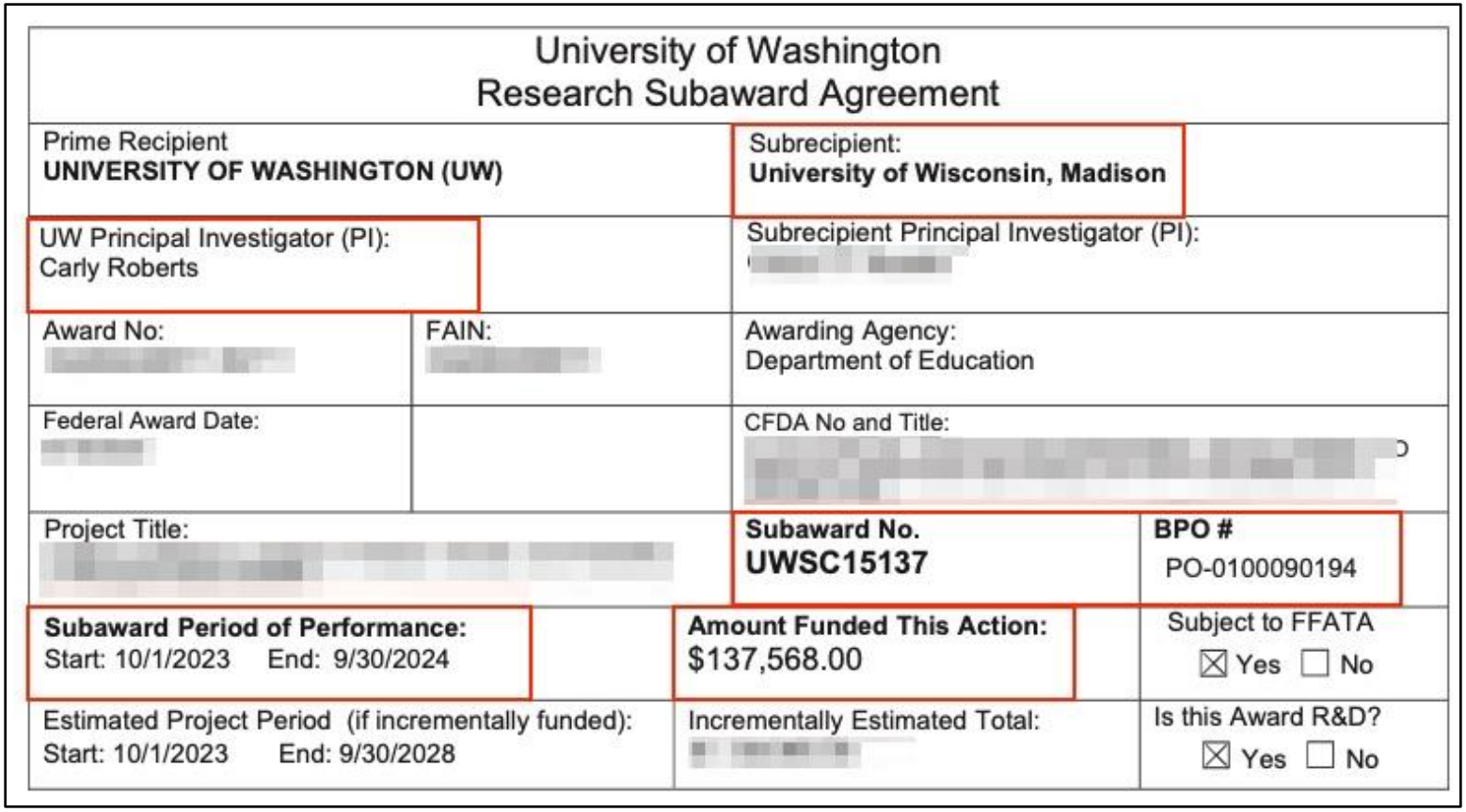
- **When you know who the subrecipient will be, make sure it is a Workday Supplier and Workday Subrecipient**
- **Include Workday Supplier ID (SPL-) when asking GCA to create a Workday Subrecipient**
- **When completing the SAGE Subaward Request, provide the Grant Worktag ID for the subaward award line – this is critical!**

REVIEW A SUBAWARD USING THE R1218 REPORT

Use the Workday Subaward Status R1218 report to check:

- ❑ **"Subrecipient" name is correct**
- ❑ **"Grant ID | Name" has the correct worktag**
- ❑ **"Grant ID | Name" includes "Subaward"**
- ❑ **"Grant ID | Name" includes SAGE SCID**
- ❑ **"Supplier Contract Start Date" and "Supplier Contract End Date" are correct**
- ❑ **Supplier Contract/PO has the right Grant Worktag, dates and dollars**
- ❑ **Award Line Basis Limit matches prime sponsor's terms and conditions on UW F&A (e.g. first $25,000 is subject to UW F&A)**

DEMO: USING THE R1218 REPORT



University of Washington
Research Subaward Agreement

Prime Recipient **UNIVERSITY OF WASHINGTON (UW)**		Subrecipient: **University of Wisconsin, Madison**
UW Principal Investigator (PI): Carly Roberts		Subrecipient Principal Investigator (PI):
Award No:	FAIN:	Awarding Agency: Department of Education
Federal Award Date:		CFDA No and Title:
Project Title:		**Subaward No.** **UWSC15137**
		BPO # PO-0100090194
Subaward Period of Performance: Start: 10/1/2023 End: 9/30/2024	**Amount Funded This Action:** $137,568.00	Subject to FFATA ☒ Yes ☐ No
Estimated Project Period (if incrementally funded): Start: 10/1/2023 End: 9/30/2028	Incrementally Estimated Total:	Is this Award R&D? ☒ Yes ☐ No

CONSIDERATIONS WHEN USING THE R1218 REPORT

Things to keep in mind:

- **The Subrecipient name may be slightly different**
- **The Award Line Amount includes UW F&A**

ZOOM POLL QUESTION

Would it be helpful to post this review checklist on the GCA Subawards webpage?

TROUBLESHOOTING

Subaward doesn't appear on the R1218?

- **Supplier contract may not be linked to Grant Worktag**
- **Contact GCA via Award Portal**

Send an Award Portal ticket if any of the following need to be corrected/updated:

- **Workday Grant Name does not include "Subaward" or SAGE SCID**
- **Workday Basis Limit does not match prime sponsor's terms and conditions on UW F&A**

Email Procurement Services at pcshelp@uw.edu if:

- **Workday Purchase Order and Supplier Contract has the wrong Subrecipient, Grant Worktag, dates or dollars**

PREPARE FOR THE NEXT YEAR

- **Preparing for the next year of a subaward typically happens before the current year ends**
- **Determine if the next year of the subaward will be setup with a new award line or if the same award line will continue to be used**
  - **Key Concept: Separate Year Accountability**
  - **Logic applied to the prime award will be applied to the subaward**
- **A new award line means carryover and F&A…**

CARRYOVER AND UW F&A

- **Carryover**
  - **GCA calculates unspent balance at the end of the budget period**
  - **Transfer to next budget period in accordance with the award**

- **UW F&A**
  - **GCA calculates the UW F&A to be applied in next budget period to meet sponsor threshold**
  - **GCA adds Basis Limit to the next budget period (no campus request required)**

Note: GCA is still working out the details of this process.

WHEN DO I HAVE TO CLOSE A SUBAWARD AWARD LINE?

Closing a subaward award line is necessary:

- **At the end of a budget period for an award with Separate Year Accountability or**
- **At the end of the Workday award whether a competing renewal is expected or not**

STEPS TO CLOSE A SUBAWARD AWARD LINE

1. **Reconcile subaward expenses and subrecipient invoices**
2. **Ensure that the subrecipient's final invoice is posted to Workday**
3. **Submit a Purchase Order - Change or Close Form to close the subaward purchase order and liquidate the encumbrance**
4. **GCA will reconcile UW F&A on subaward expenses**

COMMON PROBLEMS WITH CLOSING SUBAWARDS

- **Final subrecipient invoice is delayed**
- **Subaward encumbrance is still outstanding**

BEST PRACTICES: FINAL SUBRECIPIENT INVOICE

- **Send reminders to subrecipients before their final invoice due date**
- **Monitor Workday reports to ensure all expenses are posted by Final Action Date**
  - **Procurement Services How to Pay**
- **If asking GCA to re-open an award line for a late final subrecipient invoice, please answer all the questions in Award Portal**
  - **Answers must be in writing before GCA will update Workday**

BEST PRACTICES: ENCUMBRANCES

- **Check Workday R1234 report for encumbrances and pre-encumbrances**
- **Request purchase orders be closed timely or before Final Action Date**
  - **Fill out Purchase Order – Change or Close Form to close a purchase order**
  - **Encumbrance will close automatically**
- **Learn more about encumbrances here**

WORKDAY REPORTS

Workday Reports

- **Find Suppliers**
- **Find Subrecipients**
- **Subaward Status R1218**
- **Invoice Match Exceptions R1166**
  - **How to Resolve Match Exceptions for Workday Purchase Order Invoices (UWA)**

RESOURCES

- GCA Subawards
- GCA Recommend Reports: Find Subrecipients and Find Suppliers
- GCA Separate Year Accountability
- OSP Subawards **and** OSP Subaward FAQs
- Outgoing Subawards First Steps
- Next Steps to Establish and Set Up an Outgoing Subaward
- SAGE Budget Subawards
- Job Aid: Subawards Checklist from Proposal to Closeout

LIVE QUESTIONS

Time to answer questions from the audience

Please put your questions into the Q&A

COMING SOON

- **Subaward award line carryover (including UW F&A)**
- **Closing a subaward award line**

WRAP UP

- **Session recording, slides, Q&A will be posted within 2 business days on the Campus Information Sessions webpage**
- **We will review all questions asked during the five sessions and provide answers via new web content or reach out directly to the individual**
- **Please fill out our survey**
  - **Link is available in the Chat and the CIS webpage**
  - **Deadline: EOD Friday, September 13, 2024**
- **Additional questions? Email gcahelp@uw.edu**

ACKNOWLEDGEMENTS

A big Thank You to:

- **Meg Russo, Session Moderator**
- **Chelsea Musick, College of Education**
- **Grant & Contract Accounting**
- **Procurement Services**
- **Office of Sponsored Programs**
- **Office of Research Information Services**

…and thank you all for attending!