UNIVERSITY *of* WASHINGTON

NEWS FROM GCA

GRANT & CONTRACT ACCOUNTING

2021 3ʳᵈ Quarter Newsletter

Next GCA Forum
Wednesday, November 17, 11 a.m. – Noon
Zoom info will be sent prior to the event.
If you would like to suggest a topic please email gcahelp@uw.edu.
Recording and slides from past forums can be found here.

IN THIS ISSUE:

Updates and Important Reminders

Update to the Cost Share Webpage
In an effort to be consistent with existing UW policy, we have updated the [Tuition Waivers](#) section of our [Cost Share](#) webpage.

We have included links to the Post Award Fiscal Compliance webpage on tuition, as well as the Office of Planning and Budgeting's Graduate Appointment Waivers webpage.

The tuition and fees covered under the UW GSA waiver are allowable cost share expenses and can be added to your cost share contribution amount.

Budget Setup Best Practices

Read your award!
When it comes to managing a sponsored project, knowledge is power, and the best source of that knowledge is to read the award document itself. We know that award documents are generally dry and full of legalese—they are contracts, after all—but don't use that as an excuse to treat them like the user agreement when you're updating your phone. If you don't read every single word, at least look at every paragraph to determine if it includes information you or the PI needs to remain in compliance with the award agreement.

The award agreement will give you the basics—how much was awarded and for what time period. In most cases it will also provide terms and conditions that must be followed. Note that in many cases an award will include a reference or link to a policy statement or regulation. Such documents are considered part of the award as well, and can often provide critical information on issues such as the allowability of expense categories.

Your award agreement should also tell you about your PI's reporting requirements, whether carryover requires prior sponsor approval, and whether cost share is required. It often provides an approved budget breakdown, plus guidance on how much you can vary from that budget (if at all) before you need to request sponsor approval of a budget revision.

And that's just a general overview. Each award is different, and to manage a budget well you need to know it well.

Read your FA and PAC notifications!
After GCA processes an FA or PAC, the PI and other department contacts on the award's eGC1 will receive an email notification with an attached PDF document. Please open these PDFs and review them carefully. The information should match the award agreement. If it doesn't—e.g. if the award amount, F&A rate, or project period looks wrong—please reach out to GCA via Grant Tracker or by email to gcahelp@uw.edu.

These notifications may also include important instructions from OSP and/or GCA, such as in the examples below:

1. Comments on carryover availability and instructions on rebudgeting and/or allocating funds to sub budgets.

Originating Sponsor Award Number: -|-

Comments

OSP comments:

The purpose of this amended Notice of Award is to approve carryover of unobligated funds in the amount of $75,886 from budget period 15 YR to budget period 16 YR. These funds have been distributed as indicated in the approved budget of this Notice of Award. This action transfers the carryover of $75,886 from document number ████████ to ████████████ Unobligated funds in the amount of $75,886 have been applied to this award. Please note that if the actual amount of available unobligated funds is less than the amount used in this action, the total approved budget may be reduced by the difference in a subsequent award action, thus reducing the amount of the current award.

GCA comments:

The approved carryover of $75,886 was added to this budget. All amounts were allocated to the parent budget. Funds budgeted in the Other category on the award have been allocated to object code 03-00. If you would like to have it allocated to a different object code, please send a GrantTracker request to GCA under the Budget Set-up topic. To allocate funds to sub budget(s), you must submit Transpasu form(s) to GCA via GrantTracker.

OSP https://www.washington.edu/research/osp/contact-osp/

2. Invoicing instructions for a case where the department rather than GCA must prepare invoices:

Invoicing and Reporting

Invoicing required:	Yes
Invoicing details:	Department is responsible for invoicing the sponsor and sending notification to GCA regarding monthly invoices. The department must send invoice copies to GCA thru Grant Tracker. Non-invoiced expenditures are the responsibility of the department.
Final invoice:	Due On: 9/30/2021
Fiscal reporting:	No
Reporting details:	
Frequency of report:	
Final report:	

Comments

In summary, know your award as issued by the sponsor and as interpreted by OSP and GCA, and you'll be in a good position to manage it from setup to closeout.

Common Cost Share Mistakes

Over the last few months, we have received a high number of cost share inquiries, many of which had multiple issues that needed to be resolved before sponsor or FEC deadlines. A great deal of stress could have been avoided if the cost share had been addressed in a timely manner.

Below are some common issues that arose and how you can avoid them in the future.

1. **Don't wait until the last minute!**

   Waiting to submit your non-FEC cost share until the end of the award is asking for trouble. Over the life of the award, the benefit load rates often change. Because of this, when we enter your contribution into the system the cost of that contribution may be much smaller than what you anticipated. If you are depending on non-faculty personnel charges to meet your cost share commitment, you should be submitting a non-FEC Report on a quarterly basis.

   Another problem that came up this past summer was that departments no longer had the ability to tag expenditures from a prior biennium. Such transactions can no longer be counted as cost share contributions, requiring departments to come up with an alternative solution to meet their cost share commitments.

   Unmet cost share will delay the submission of your final invoice and/or report to the sponsor.

2. **Review faculty commitments in a timely manner**

   We regularly receive urgent requests for revised addendums right before the FEC due dates. Please note it can take us a few days or even a few weeks to process these due to review requirements and workload volumes.

   Also, please allow at least two weeks for review and processing if you need to submit an [interim cost share report](#), i.e. if there is a gap between when the FEC reports are released to faculty for certification and when actual FEC cost share contributions need to be reported to the sponsor on an invoice or financial report.

   We highly recommend reviewing your faculty commitments two months before the next FEC due date. This will allow enough time for us to process your revised addendum and/or interim cost share report if needed.

3. **Revised Addendum vs Supplemental Addendum**

   Revised cost share addendums can be tricky for everyone involved. Sometimes the true intent of the revised addendum is unclear and can lead to confusion during processing.

   If you receive supplemental funding for your award and the cost share commitment has increased, please send a new addendum for the amount of the increase only. This addendum should be attached to your Funding Action.

   If you need to make changes to your existing cost share commitment, please make that clear in your Grant Tracker or email inquiry. Explain exactly what you are changing and why, so we can keep that in mind during our review. This will cut down delays in processing due to additional questions from our specialists, as well as unintended erroneous entries in the eFECS system.

4. **Unallowable Cost Share Expenditures**

   We have seen an increase in unallowable expenditures tagged as non-FEC cost share contributions. Below is a list of object codes which are typically unallowable as cost share contributions:

- 01-50   Postdoctoral Research Trainee Salaries
- 01-90   Graduate Stipends
- 02-31   Marketing Services
- 08-01   Scholarships
- 08-02   Stipends
- 08-03   Prizes and Awards
- 08-04   Loans (Student)
- 08-09   Loan Cancellations
- 09-xx   Debt Service (all sub object codes)
- 21-xx   Cost Transfers (all sub object codes) (should reflect Transaction Code 60)
- 22-99   Cost Share
- 27-xx   Grant and Contract Expenditure Summary (all sub object codes)

If your sponsor does allow some of these expenditures as cost share, send us a copy of their policy for review so we can document it as an exception to the rule.

If you have a question as to whether or not an expenditure may be used as a cost share contribution, please contact GCA or Post Award Fiscal Compliance.

5. **Incomplete Submission of the Non-FEC Cost Share Report**

When you submit your non-FEC Cost Share Report to GCA in Grant Tracker please make sure you include all of the following items:

- The completed Non-FEC Cost Share Contributions report with the PI's signature
- The Extracted Excel file with tagged contributions
- All 3rd Party Contribution Letters
- All Tuition Waiver backup (Payment & Charge Detail from the Student Database (SDB))

Missing items will hold up the review and processing of your non-FEC Cost Share Report.

Cost share can be difficult to navigate; but if you submit your contributions in a timely manner and periodically review your commitments in advance of major due dates, you can deal with issues before they become urgent.

For more information about cost share please visit our web pages:

- Grant and Contract Accounting Cost Share Page
- Cost Share Addendums
- Instructions for Tagging Non-FEC Cost Share Contributions

Pending Transactions 101

What is a Pending Transaction Form and when is it needed?

If there are transactions that are not expected to post by an award's Final Action Date, we require the department to submit a Pending Transaction Form that outlines the pending amounts and projected final expenditure total. We request that these forms be submitted on or before the Final Action Date, since once the date has passed, we will begin preparing the final invoice and/or financial report.

A few scenarios:

- If the form is submitted after the Final Action Date, the form will first be routed for GCA manager review and approval.

- If the pending transactions are not expected to post by the invoice or report due date, we will need sponsor confirmation that they can accept a late invoice or report.

- If the final invoice or report has already been generated, we will require sponsor confirmation that they can accept a revised/supplemental final invoice or revised report that incorporates the pending transactions.

Please keep in mind that the sponsor isn't contractually obligated to accept a late invoice or report. If they choose not to accept the revised/supplemental invoice or report, any resulting cash deficit will be the responsibility of the department.

Completing the form:

In the first section, we ask you to provide an audit justification for the pending transactions. We are primarily looking for the following information:

- Why the transactions will post after the Final Action Date

- Why they were identified late (if the form is being submitted after the Final Action Date)

- What measures are being taken by the department to prevent future delays in reconciliation or late transactions

In the second section, you will enter the pending transaction details, which consist of the object code, transaction description, transaction reference (if available), the pending direct and indirect amounts, as well as the projected final expenditure total.

We will monitor the budget against the details provided in the form and will proceed with the report or invoice once the transactions have posted OR the due date to post the late transactions has passed.

Additional Reading:

- Pending Transaction Detail Form Instructions
- GIM 39 – Closeout of Sponsored Programs

Temporary Budget Extensions

If a sponsor will be extending a current budget (not in Advance status), you can request a temporary budget extension. A temporary budget extension allows you to continue posting expenditures to a budget while you are waiting for the official extension from the sponsor.

A temporary budget extension may be requested from OSP via the [Budget Extension Request form](#). If your request is approved, OSP will create a temporary extension PAC and route it to GCA for processing.

During the temporary extension period, we will stop invoicing or drawing funds, and any financial reporting requirements will be put on hold. These activities will resume after the award is formally extended.

Although the end date is extended in the financial system, the budget will remain in temporary extension status until the official extension is received and processed by OSP and GCA. Just because the budget end date appears extended, does not mean the budget has actually received a formal extension from the sponsor.

Please let GCA know as soon as possible if a budget in temporary extension status will not be officially extended—it should not be assumed that GCA is aware of this. GCA will revert the budget to its originally awarded state and resume any activities put on hold. If the budget incorrectly remains in temporary extension status, final invoice and/or financial report deadlines may be missed.
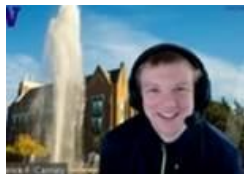
Get to Know the Grant Analyst Team

It's a new academic year, and we've added a new member to the Grant Analyst team, so we wanted to tell campus a little more about ourselves and our experiences with the world of work.

First of all, please welcome our newest GA…

Patrick Carney

1. When you were a kid, what did you want to be when you grew up? *A botanist*
2. What was your first paying job? *Safeway deli clerk*
3. What's your favorite thing about working in GCA? *Feeling like the work I do ultimately contributes to furthering research*
4. What was your best vacation ever? *I would have to say Hawaii*

And now, the veterans:

Austin Campbell

1. When you were a kid, what did you want to be when you grew up? *A cookie person—think ice cream truck, but cookies*
2. What was your first paying job? *Technically, Legislative Page for a week when I was 15. I started my next (longer than a week) job when I was 16, validating initiative signatures for the WA Secretary of State.*
3. What's your favorite thing about working in GCA? *The work is enjoyable, but the people make it even better.*
4. What was your best vacation ever? *Probably the first time I visited Europe in high school. My family and I road tripped around Germany, Switzerland, Austria, France and Belgium, then flew to England (I'd still like to experience the channel tunnel).*

Michelle Davis

1. When you were a kid, what did you want to be when you grew up? *Writing/illustrating books – I created my own book series in the 3rd grade and made my siblings read it!*

2. What was your first paying job? *Student assistant in Suzzallo Library. Many memories of knocking over book carts :(*

3. What's your favorite thing about working in GCA? *I really like my team, including those who have moved on to other opportunities! (Friendly shoutout to Liz over in Aero & Astro)*

4. What was your best vacation ever? *Vacation? (It's been too long since I've been anywhere or done anything!) Maybe roaming through Italy?*

Cheryl Haycox

1. When you were a kid, what did you want to be when you grew up? *I was sure I was going to be a teacher, but I really wanted to be a singer in a band.*

2. What was your first paying job? *Babysitting, then picking up litter along the highways of WA for the Dept of Ecology*

3. What's your favorite thing about working in GCA? *This team is a lot of fun to work with. I like to think that we are helping to make other people's jobs easier, even in sticky situations.*

4. What was your best vacation ever? *Phew-it's been a while! I do love Maui-so beautiful and relaxing.*

Azalea Vasquez
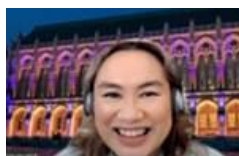
1. When you were a kid, what did you want to be when you grew up? *I wanted to be an astronaut! I drank a lot of Tang growing up, and would sit in front of my parents' stereo system in a cardboard box. I would pretend the stereo knobs and equalizer were the control panels of the Space Shuttle.*

2. What was your first paying job? *I worked as a sales associate in the Children's section of Sears in high school.*

3. What's your favorite thing about working in GCA? *I enjoy helping and interacting with campus and my co-workers when they have questions.*

4. What was your best vacation ever? *My last annual trip to California when I was in middle school. Every summer we would visit LA, Disneyland, Knott's Berry Farm, Universal Studios, and SeaWorld.*

Susan Wilbanks

1. When you were a kid, what did you want to be when you grew up? *A professional horse person—either a jockey or an Olympic champion at show jumping or three-day eventing.*

2. What was your first paying job? *I was a cashier at my hometown Hardee's over the summers when I was in high school.*

3. What's your favorite thing about working in GCA? *My coworkers are a lot of fun, and I enjoy seeing all the fascinating research happening at UW.*

4.   What was your best vacation ever? *In 2015 we spent four weeks in Europe. I saw the 200th anniversary reenactment of the Battle of Waterloo in Belgium and viewed prehistoric cave paintings in the Dordogne Valley in France, but the highlight of the trip was summer evenings in the Plaza Mayor in Salamanca, Spain.*

If you have any questions about topics discussed in this newsletter or would like to suggest topics for future newsletters, please contact us via email at gcahelp@uw.edu. Inquiries related to a specific budget should be sent via Grant Tracker.

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