Welcome!

Associate Vice Chancellor Kim Moreland
Vice Chancellor Laurent Heller
Vice Chancellor Marsha Mailick
Morning Activity
Table Introductions

- Your name
- Your office
- Your role in the office
- 1 reason you are here today
- 1 interesting agenda topic
Clue: First three letters are the same as the last three letters.

Everyone at your table stands up when you have the correct answer.
Word Puzzle

ISCOVE__ __ __
Word Puzzle Answer

REDISCOVERED
Tell me: What order are the numbers in?

Everyone at your table stands up when you have the answer.
Number Puzzle

8, 4, 1, 7, 6, 3, 2
The numbers were listed alphabetically.

Eight
Four
One
Seven
Six
Three
Two
What is a Research Administrator?

Bob Andresen, RSP
Ben Ball, L&S
Patrick Medina, RSP
Debbie Meltzer, SMPH
Nick Novak, OVCRGE
Who are we?
What do we do?
How do we work together?
"The research administrator is seen as a 'man in the middle,' caught between the frequently conflicting goals of the research scientist and the research organization. In his attempts to maintain controls (many of which may be required by 'higher authority') over the allocation and use of scarce resources of the organization, the administrator is the focal point for scientists' grumbling about 'red tape' and worse, unnecessary interference with research."

Norman Kaplan, Assistant Professor in the Department of Sociology and Anthropology, Cornell University in Administrative Science Quarterly, Vol. 4, No. 1, June, 1959
Research Administration

**National R&D by Funder**
Expenditures in billions, FY 2015 dollars

- **Formal Recognition of the Profession of Sponsored Project Administration**

In 57 Years, the Profession has matured as the funding has grown.

Questions?

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Morning Break
Panel Discussion #2

Research vs Service Agreements at UW

Bob Gratzl, RSP
Ben Griffiths, UW Legal
Richelle Martin, OIP
Hartley Murray, Business Services
Research vs Service Agreements at the UW
Why Is It Important?

- University mission
- System policies
- Protection of faculty
- Protection of students
- Federal Regulations
What Is Research?

• DHHS:
  – “[A] systematic investigation, including research development, testing and evaluation, designed to develop or contribute to generalizable knowledge.”

• The creation and dissemination of new knowledge.
What Is Service?

• The execution of a predefined or repetitive process, or the production of a product that meets predefined specifications

• Not expected to add to the body of fundamental knowledge in a given field

• Data may be so specifically related to a company product or process as to have little value to anyone other than the sponsor or the sponsor's competitors.
Service Activities at UW?

• Evaluate retinal photographs generated in clinical trials for abnormalities (Fundus)

• Calibrate radiation measurement instrumentation used by hospitals (Dosimetry)

• Testing the level of food-borne microbes in a refrigerated food product (Food Research Institute)
Subagreements & Purchased Services

• Still determining research vs service

• Subrecipients perform programmatic aspects of UW’s scope of work
  – Subagreement

• Contractors perform routine service for UW’s benefit
  – Work for hire
  – Example: Contracting out MRI Services
Where Do These Go?

Research  ⏫  Industry Sponsored  ⏫  OIP  ⏫  Setup by RSP as 133 Account

Research  ⏫  Non-Industry Sponsored  ⏫  RSP  ⏫  Setup by RSP as 133 or 144 Account

Service  ⏫  Industry and Non-Industry Funded  ⏫  OIP  ⏫  Setup through Business Service in 136 Account

* For Incoming Awards, if uncertain, err on the side of research

Outgoing Funding  ⏫  Research  ⏫  Subagreement  ⏫  RSP

Outgoing Funding  ⏫  Service  ⏫  ASSA or Purchase  ⏫  Business Services
Questions?

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Spark Talks
Subaward Portal
Presenters

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Jennifer Rodis
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Overview

• Rules and regulations
• Benefits and resources
• Future enhancements
Determination

Subrecipient or Contractor?

- Responsible for the end results of the research
- Responsible for compliance requirements

- Not responsible for the research results
- Compliance requirements do not pertain to the service provided

✓ Subaward processed in Portal

🚫 Purchased services are not processed in the Portal

*Please see the “Sponsored Project Outgoing Agreement Guide” handout*
What is an outgoing subaward?

Prime sponsor issues award to pass-through entity

- Subrecipient vs Contractor determination
- Pass-through entity issues a subaward to a subrecipient
  - Subrecipient performs their part of the scope of work
Example: Outgoing Subaward

Prime Sponsor

NIH
National Institutes of Health
Office of Extramural Research

Pass-through Entity

Awards from NIH to UW

Subrecipient

Outgoing Subaward from UW to Michigan
Subaward Volume

In the last year (Oct. 2015-Sept. 2016):

- 509 new subawards
- 635 subaward modifications

Currently:

- 1,722 active subawards
Why Create a Subaward Portal?

- Single, online repository of subaward data
- Documentation of compliance
- Streamlined process
- Increased communication
- Information transparency
OLD REGULATIONS

NEW REGULATIONS

2 CFR 300
$200.331 Requirements for pass-through entities.

All pass-through entities must:

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

(b) Identifying requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.

(c) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

(d) Ensure that subrecipients spending $50,000 or $300,000 for fiscal years ending after December 31, 2002 or more in Federal awards during the subrecipient’s fiscal year have met the audit requirements of this part for that fiscal year.

(e) Issue a management decision on audit findings within six months after receipt of the subrecipient’s audit report and ensure that the subrecipient takes appropriate and timely corrective action.

(f) Consider whether subrecipient audits necessitate adjustment of the pass-through entity’s own records.

(g) Require each subrecipient to pass the pass-through entity and auditors to have access to the records and financial statements necessary for the pass-through entity to comply with this part.

(4) An approved federal award may include an indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in $200.414 Indirect (F&A) costs, paragraph (f).

(i) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient’s records and financial statements as necessary for the pass-through entity to meet the requirements of this part, and

(j) Appropriate terms and conditions concerning closure of the subaward.

(k) Evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the Federal award for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

1. The subrecipient’s prior experience with the same or similar subawards,

2. The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program,

3. Whether the subrecipient has new personnel or new or substantially changed systems; and

4. The extent and results of Federal award monitoring agency (e.g., the subrecipient also receives Federal awards directly from a Federal awarding agency).

(l) Consider imposing specific subaward conditions on a subrecipient if appropriate as described in $200.207 Specific conditions.

(m) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

1. Reviewing financial and performance reports required by the pass-through entity.

2. Following-up and ensuring that the subrecipient takes timely and appropriate action or all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.

3. Issuing a management decision on audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by $200.121 Management decision.

4. Depending upon the pass-through entity’s assessment of risk posed by the subrecipient (as described in paragraph (a) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

1. Providing subrecipients with training and technical assistance on program-related matters; and

2. Performing on-site reviews of the subrecipient’s program operations.

5. Arranging for agreed-upon-procedures engagements as described in $200.425 Audit services.

6. Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equalled or exceeded the threshold set forth in $200.501 Audit requirements.

7. Consider whether the results of the subrecipient’s audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity’s own records.

8. Consider taking enforcement action against noncompliant subrecipients as described in $200.338 Remedies for noncompliance of this part and in program regulations.
• Must document subrecipient versus contractor determination

• Subaward agreement must include numerous data elements, including F&A rate

• Required to perform subrecipient risk assessment

• May impose subaward conditions (200.207)

• Obligated to monitor subrecipient
  – Review financial & performance reports
  – Timely & appropriate action on deficiencies
  – Management decision for audit findings (200.521)
  – Audited in accordance with Subpart F (200.501)

• Remedies for non-compliance (200.338)

• Fixed amount subawards (200.201)
UW Subaward Process

- Funding
- Campus Subaward Request
- RSP Subaward Issuance
- RSP Compliance Check
- RSP Subaward Monitoring
Where to Find This Portal?

UW Subaward Portal

Direct Link:
https://www.rsp.wisc.edu/Subs/Internal/SubPortalI.cfm

RSP webpage:
www.rsp.wisc.edu
About Research and Sponsored Programs

RSP promotes and facilitates the research, education, and outreach missions of the University of Wisconsin-Madison by supporting and administering extramurally sponsored programs.

Award Lifecycle

- **Finding Funding**: Find internal/external resources and links to funding opportunities for supporting your research.
- **Proposal Preparation**: Software, tools, and information on getting your proposal routed and submitted correctly and on time.
- **Award Setup**: Once funded, this will guide you through the process to get your award set up.
- **Award Management**: Monitor expenditures, sub-agreements, award modifications, invoicing, and financial reporting.

**Electronic Tools**

- ECRT
- WISPER
- CAYUSE

**Link to Subaward Portal**
Portal Home Page

- Worklists
- Training videos
- Search Parameters

**Subaward Search**

<table>
<thead>
<tr>
<th>Field</th>
<th>Search Options</th>
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<tbody>
<tr>
<td>Req #</td>
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<td>Award ID</td>
<td>Contains</td>
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<tr>
<td>Project ID</td>
<td>Contains</td>
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<td>Department ID</td>
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</tr>
<tr>
<td>Subawardee</td>
<td>Contains</td>
</tr>
<tr>
<td>DUNS</td>
<td>Starts with</td>
</tr>
<tr>
<td>Sub PI (Last Name)</td>
<td>Starts with</td>
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</table>
UW Subaward Process

Campus Subaward Request
Benefits

Campus can:

– Enter requests directly into portal
– See status information
– Receive email notifications
– Track all subawards for their department
Campus Submission

Provide through the portal

- Budget
- Scope of Work
- Period of performance
- Dollar amounts
  - Direct costs
  - Indirect costs
- Subrecipient contact information
### Events

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<th>Event</th>
<th>Note</th>
<th>Name</th>
<th>Date</th>
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</thead>
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<tr>
<td>Risk Assessment Score</td>
<td>0</td>
<td>Robert Gratzl</td>
<td>08/29/2016</td>
</tr>
<tr>
<td>Fully Executed</td>
<td>08:47 AM</td>
<td>Robert Gratzl</td>
<td>08/29/2016</td>
</tr>
<tr>
<td>Returned to UW RSP</td>
<td>FX Uploaded</td>
<td>Robert Gratzl</td>
<td>08/29/2016</td>
</tr>
<tr>
<td>Sent to Subawardee/Negotiations</td>
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<td>Robert Gratzl</td>
<td>07/05/2016</td>
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<tr>
<td>Note</td>
<td>Agreement Generated</td>
<td>Robert Gratzl</td>
<td>07/05/2016</td>
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<tr>
<td>Ready for UW RSP Action</td>
<td></td>
<td>Angela Bitner</td>
<td>07/05/2016</td>
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<tr>
<td>UW RSP Audit Review Pending</td>
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<td>Robert Gratzl</td>
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### RSP Actions

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<th>Type</th>
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<tbody>
<tr>
<td>Generate Agreement</td>
<td>Generates Agreement</td>
<td>07/05/2016</td>
</tr>
<tr>
<td>Generate EMF Form</td>
<td>Generates Encumbrance Management Form</td>
<td></td>
</tr>
<tr>
<td>Fully Execute (Manager Override)</td>
<td>Fully Executes Agreement &amp; changes status to &quot;Fully Executed&quot;</td>
<td>08/29/2016</td>
</tr>
</tbody>
</table>
UW Subaward Process

RSP Compliance Check
RSP Compliance Check

• Federal Regulations require more data
• Data retention
  – Fewer information requests
  – One location
  – Ports over to each subagreement
• Risk assessment
  – Required by federal rules
  – Database helps conduct
UW Subaward Process

RSP
Subaward Issuance
RSP Subaward Issuance

• Quicker and more efficient
  – Subrecipient/Contractor Determination
  – Information from various sources
  – Portal creates the agreement

• Federal Compliance
  – Central storage
  – Quick retrieval
  – Adds required terms
Prime Award Information

- Award ID: MSN180698 | (WiT) | (ImageNow)
- Award Ref #: 1R01HD082110-01A1
- UDDS: 348700
- Award Period: 09/01/2015 - 05/31/2020
- Award Title: FMR1 Premutation Phenotypes in Population-Based & Clinically-Ascertained Samples
- PI: Marsha R Mailick
- Sponsor: DHHS, PHS, NATIONAL INSTITUTES OF HEALTH
- Status: Accepted

Subaward Information

- Subawardee: RUSH UNIVERSITY MEDICAL CENTER
- Subawardee DUNS: 068610245
- Requisition #: 684K740 (SIT)
- Project: AAA2831
- Category: FDP Subaward
- Contract Type: Cost Reimbursement
- Billing Address: 1653 W CONGRESS PARKWAY
  CHICAGO, IL 60612-3833
  Congressional District: 07
- Subaward Status: Active
- PO Status: Open
- Budget Estimate: $82,725.00
  Executed: $82,725.00
  + Pending: $0.00
  Total: $82,725.00
- F & A Rate Applied on: MTDC
- Place of Performance: RUSH UNIVERSITY MEDICAL CENTER
  1653 W CONGRESS PARKWAY
  CHICAGO, IL 60612-3833
  Congressional District: 07
- Federal Award Issue Date: 08/31/2015
- Subaward Reporting Deadline: 07/29/2020

Scope of Work (Text):
In this 5-year collaborative project, as a project investigator at Rush University, I will forward recruitment materials to premutation carrier mothers of full mutation children with FXS from my large Fragile X Clinic. These recruitment materials will provide information about participation in the project. In addition, my laboratory will isolate DNA from approximately 175 buccal swabs from project participants. My laboratory will also run repeat-primed FMR1 PCR assays to determine CGG repeat length and AGG locations on these 175 project samples. Laboratory data will be entered into databases at Rush and will be sent at intervals to University of Wisconsin for analyses. I will contribute to project design, data analysis, interpretation of identified neurological symptoms, and AGG- and CGG-related genotype-phenotype analyses, as well as preparation of publications and presentations describing project results.

- Is there a potential for conflict of interest regarding the relationship of the subawardee and the PI? No
- Risk Analysis Score: 0 - Low

Subrecipient/Contractor Classification Checklist: Gratzl, Robert - 06/30/2016
Agreement Drafting

Profile

SFS

Agreement

Campus Data

RSP Data
UW Subaward Process

RSP Subaward Monitoring
RSP Subaward Monitoring

• Invoice Review
  – Principal Investigator
  – RSP Accountant
• Annual Modifications
What Is a Modification?

Changes to an existing Subaward:

- Add or reduce funding
- Extension or termination
- Change in terms or conditions
UW Subaward Process

1. Funding
2. RSP Subaward Issuance
3. RSP Subaward Monitoring
4. Campus Subaward Request
5. RSP Compliance Check

Flowchart showing the process:
- Funding leads to RSP Subaward Monitoring
- RSP Subaward Monitoring leads to RSP Subaward Issuance
- RSP Subaward Issuance leads to Campus Subaward Request
- Campus Subaward Request leads to RSP Compliance Check
- RSP Compliance Check leads back to Funding
Modification Request

Campus action:

• Complete the form
• Route for approval
• Route to RSP for processing

RSP action:

• Perform Compliance Check
• Generate modification document
• Fully execute the modification
Future Steps

• Further enhancements
  – Invoice processing
  – Subrecipient verification of information
  – Negotiations
The subaward portal helps to:

• Facilitate collaboration
• Reduce administrative burden
• Comply with regulations
• Increased transparency
Resources

**Email:** SubawardPortal@rsp.wisc.edu

**Subaward Portal:**
https://www.rsp.wisc.edu/Subs/Internal/SubPortalI.cfm

**Training videos:**
- New Subaward:
  https://www.rsp.wisc.edu/awardmgt/portalguidance_out_goingsubaward.cfm
- Modifications:
  https://www.rsp.wisc.edu/awardmgt/portalguidance_sub_awardmod.cfm
Reflection and Conversation
Reflection and Networking

3-minutes: reflect & write down 2 helpful ideas from this morning.

7-minutes to discuss those ideas with individuals at your table.
COMING UP!
DR. FRANCIS HALZEN

SEARCHING FOR THE EDGE OF THE UNIVERSE!

DEFIES THE ODDS! CATCHES INVISIBLE PARTICLES FROM OUTER SPACE!

AFTERNOON KEYNOTE SPEAKER
Afternoon Activity
Reflection and Conversation

Share interesting sponsored projects happening in your depts.

Share best practices for building working relationships with faculty.
Spark Talks
PI Transfers

What happens to the award?
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Managing Officer – Research & Sponsored Programs  
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What Is a PI Transfer?

The transfer of a sponsored project award from one institution to another when the PI leaves.
PI Transfers

Principal Investigator

University of Wisconsin

New Institution

Sponsor
Not all funding leaves with an outgoing PI!

Sponsored projects are awarded to the UW, not directly to Principal Investigators. If a PI wants to change institutions, UW will determine on a case-by-case basis whether it will retain, transfer, or terminate the award.

Gift and Fee for Service funds do not leave UW when a PI transfers. You may receive a response from a PI…
Communication Is Key

- Start Early!
  - Transfers are a complex and time-consuming action. A number of potential issues should be addressed prior to the transfer.
  - When you first hear about a PI leaving (transfer, retirement, etc.) or arriving open the lines of communication ASAP.
  - Educate the PI on what needs to happen with existing awards, and that you’re there to assist.
- Don’t forget to communicate with other institution’s research administrator.
PI Transfers – Incoming

• Process for Incoming PI Transfers may start before the PI arrives on campus.

• Incoming awards are treated just like new proposals.

• Get list of awards/equipment/materials/people coming to UW.

• Confirm appointment in HRS.
PI Transfers – Incoming

- Ready to make the transfer?
- Complete appropriate UW compliance requirements required for a proposal submission.
- WISPER record
- Budget
- Budget Justification
PI Transfers – Incoming

- Scope of Work
- Prior Institution rules
- Agency/Sponsor specific requirements & process
  - Talk with Agency/Sponsor early
PI Transfers - Outgoing

- Awards are made to the UW, not directly to PIs. The UW must agree to transfer awards if/when a PI moves to another institution.

- Review agency rules for transferring award. Terms & conditions of the award may dictate whether an award can be transferred.
PI Transfers - Outgoing

A Word About Federal Contracts:

• While federal grants are often transferred between institutions based on the relocation of a PI, contracts are generally not transferrable.

  – Governed by a separate set of federal rules and regulations
  – May be terminated completely and re-issued to a new institution.
  – May require that UW retain the original contract and issue a new subcontract to the Principal Investigator’s new institution.

• Regardless of the award type, the steps outlined in this presentation should be followed.
Before stating the award transfer process, ensure the outgoing PI meets with department chair and administrator to develop a transition plan.

- Plan should address the following:
  - Current awards
  - Pending Proposals
  - Equipment, Material & Data
  - Protocols
  - Laboratory
  - Etc......

- Get approval from dean’s office!
PI Transfers - Outgoing

- Transition plan should have addressed the future of the outgoing PI’s current awards.
  - Award will be transferred to a new institution
  Or
  - Award will stay at the UW

- Once determined, and approved by the proper UW authority, you can handle each award appropriately.
PI Transfers - Outgoing

• Things to consider if an award will be transferred to a new institution
  – What are the sponsor’s requirements for transferring the award? Allowable?
  – Has the PI completed their award specific requirements?
    • Reporting, Effort, etc.
  – Who will clean the lab?
PI Transfers - Outgoing

• Things to consider if the Award will stay at the UW
  – Is the Scope of Work completed? Can the project be closed out?
  – PI change request will be needed
    • What will be the new PI’s commitment to the project?
  – Graduate students – Who will be supervising?
  – Will there be an outgoing subaward to the PI’s new institution?
General Process for Transferring an Award

1. Stop all spending (as practical) and notify RSP.

2. PI should meet with administration to develop, and gain approval of, a transition plan.
   – Approval of awards that will stay or leave

3. Develop documentation for each award based on sponsor and UW requirements.
   – Awards leaving: prepare transfer documentation as specified by the sponsor
   – Awards staying: Prepare PI change and outgoing subaward documentation as necessary

4. Submit documentation to RSP for review, approval, and submission to the sponsor.

5. Repeat this process for all awards to be transferred
Resources

- [https://www.rsp.wisc.edu/pitransfers/](https://www.rsp.wisc.edu/pitransfers/)
- Includes:
  - General process for transferring awards
  - Sponsor specific details
  - Checklist
  - Incoming & Outgoing PI Transfers
PI Transfers

• Key Take Always
  – Communication!
  – Start Early!
  – Checklists!
Cost Transfers

Things to Know, Do’s and Don’ts, and Helpful Tips

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RSP Post-Award Accountant
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Sandy Fowler
College of Agricultural & Life Sciences Accountant
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John Varda
RSP Managing Officer
jgvarda@rsp.wisc.edu
Did you know we have two cost transfer policies?


Do read the policies even if you are not the person creating/approving the transfer.

UW cost transfer policies are based on Federal guidelines and regulations.
What is a cost transfer?

It is an after-the-fact reallocation of already posted expenses.

--- Project A expense should be charged to Project B

A cost transfer doesn’t move budget, funds, or revenue.
Cost Transfers
Things to Know

Cost Transfer Tool Data

– From Go-Live in 2011 to Sept 30, 2016
  • 98,078 - total transfers processed
  • 48,636 were sponsored project transfers

– From January 2015 to December 2015
  • 19,345 - total transfers processed
    – (10,226 non-salary, 9,120 salary)
  • 8,180 were sponsored project transfers
    – (4,055 non-salary, 4,125 salary)

– From January 2016 to Sept 30, 2016
  • 14,806 total transfers processed
  • 6,918 were sponsored projects transfers
  • 2,619 pending – goes up every day!
Cost Transfers

Things to Know

– Average time to completion in 2015
  • Non-salary – 8.7 days
  • Salary – 12.8 days

– HUGE improvement in processing time over the paper process.

– Numbers need to go down!

– Why? Cost transfers are a risk to the University.
• **Do** charge expenditures to the correct project ID when first incurred

• **Do** use the processes and tools campus has in place

• Examples:
  - Procard edits
  - Pre-posting allocation tool (PAT) used by Shop@UW and DoIT
  - Provide split funding information on requisition, direct payments, payment to individuals, e-reimbursement, and inter-departmental billings.
**Cost Transfers**

*Do’s and Don’ts*

- **Waiting for that grant?**
  - Request an award in advance
  - Do not put expenses on another sponsored project
  - Don’t leave on previous grant while waiting for successor to be set up
    - Delays reporting and closeout
  - Use non-sponsored discretionary funding
    - Recommend source not tied to fiscal year end
Transfer Explanation

• **Do** tell the story:
  – Why was it put on project A?
  – Why does it belong on project B?
    • How does project B benefit?
  – How is it allowable and allocable on project B?
Cost Transfers

Do’s and Don’ts

• **Don’t use**
  – Made an error; to fix an error
  – To get charge on correct funding
  – To clear overdraft
  – To spend down grant
  – Moving expense from project A to project B
  – RSP told me transfer was needed
  – PI said to transfer
  – Grant ended
  – Bad language
    • **Do** be professional – becomes permanent record
Cost Transfers
Do’s and Don’ts

• Good examples
  – Mixed up project ID during procard edit; AAB2251 should be AAB2215. Items were used to collect beet seed samples.
  – HRS default project was used because researcher did not report to payroll office which project student worked on. Transfer moves salary to that project. Updates have been made to HRS funding.
Cost Transfers
Do’s and Don’ts

• **Good examples**
  
  – Grant ended and project funding was not updated to successor project. X supply is used to stabilize protein samples.

  – Expense is unallowable on grant because it was purchased after the grant end date. Moving to unrestricted funding used to support PI’s overall landscape monitoring research.
Cost Transfers

Helpful Tips

– **Do not assume** everyone knows what you are trying to do.

– **Write justifications** in a way that a non-UW or non-departmental person can clearly understand the need to move an expense without having to follow-up with questions.

– **It’s OK** to say a mistake was made.

– **Don’t** use too many/few words.

– **Call** your RSP or divisional accountant for wording help if needed.
Cost Transfers

Helpful Tips

– **Check** your *Transfers Routed to Me* box regularly

– **If sent back** for more information, address the comments so the issue can be fixed.

– **Call or email** if you have questions. *We’re all working toward the same goal: to get it right.*
Cost Transfers
Things to Know

• **Avoid** > 90 day Cost Transfers because it....
  – is Federal and UW policy.
  – questions the validity of UW systems and the charge on the new project
  – implies mismanagement
  – requires more detail

• **Always**
  – Reconcile projects monthly to catch problems
  – Fix errors as soon as they are found
Cost Transfers
Things to Know

>90 Day Cost Transfer Questions

1. Why was this expense originally charged to the project from which it is now being transferred?

2. Why should the charge(s) be transferred to the proposed receiving project (how does the project benefit)?

3. Why are the charges allowable and allocable based on the terms and conditions of the receiving award?

4. Why is this cost being transferred more than 90 days after the original date the transaction was recorded?
   Stating “short staffed” is not, per policy, an extenuating circumstance

5. What corrected action has been taken to eliminate future need for cost transfers of this type?
Cost Transfers

TAKEAWAYS

• Call your RSP or dean’s office accountant.

• IT’S TEAMWORK/COLLABORATION!
Research & Sponsored Programs

Revenue Management Team

October 17, 2016
Objectives

1. Understand how payments are processed and revenue is recorded in RSP for different types of contracts
   - Accrual Basis Revenue: Cost Reimbursable and Fixed Price Contracts
   - Cash Basis Revenue: Clinical Trial Agreements

2. Become familiar with Aged Accounts Receivable terms and processes for grants.

First: Why is this important?
Financial Responsibility for Uncollectable Costs on Extramural Projects

https://www.rsp.wisc.edu/chap4/rn/rn11-2.html

RSP along with the Office of Legal Services will make every effort to collect on payments that are owed to us.

The ultimate financial liability for uncollectable costs rests with the Dean/Director.

If we are unsuccessful in our collection efforts, the uncollectable costs must be transferred off the sponsored project.
Revenue Management
Team Members

• Bridget Montour, Manager

• Cristi Fusch – Clearing account reconciliation, Refund of Receipts, Check Deposit Forms, General Ledger review/journal entries

• Ellen Dorman – Electronic payment identification, Check deposits, Clinical Trial payment entries

• Jordan Roddy – Grants & Fixed Price payment entries, Unapplied Payment List (UPL)

• Susan Horein – Aged Accounts Receivable

• Jess Nytes – Aged Accounts Receivable
Revenue is recognized using the accrual accounting method for all contracts administered by RSP EXCEPT Clinical Trials. (Grants, Cost Reimbursable Contracts, Fixed Price Contracts)

- Budgets are based on the contract, NOT on payments received.
- Revenue is recognized as expenses are incurred.
- Revenue is NOT an indication that a payment has been received.
- RSP invoices the sponsor for payment. When the payment is received, it is applied to the Accounts Receivable (A/R) item associated with the invoice number that was created by the billing process.
# INVOICE

**THE WISTAR INSTITUTE**  
Rita Manfre  
3601 SPRUCE ST  
PHILADELPHIA PA 19104

Your Reference No: 25111-03-319; Kenney  
Invoice No: MSN0511648 12  
Invoice Date: 09/02/2016  
Payment Terms: NET 30  
Fed. Tax ID: 306006402  
UW Award No: MSN185200

**PI Name:** KENNEY, SHANNON C  
**Award Description:** Development of a Novel Inducer for EBV Lytic Therapy  
**Invoice Period:** AUG 01, 2016 - AUG 31, 2016

---

For billing questions, please call Patrick Karebu at 608/262-3622

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CHARGES THIS PERIOD</th>
<th>CHARGES TO DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>5,958.49</td>
<td>74,735.14</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>2,365.52</td>
<td>27,973.81</td>
</tr>
<tr>
<td>Supplies</td>
<td>5,556.98</td>
<td>50,604.35</td>
</tr>
<tr>
<td>Other</td>
<td>715.68</td>
<td>5,256.53</td>
</tr>
<tr>
<td>F&amp;A</td>
<td>7,736.24</td>
<td>84,041.99</td>
</tr>
</tbody>
</table>

**SUBTOTAL:** 22,332.91  
242,611.82

**TOTAL AMOUNT DUE:** 22,332.91

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3720-3730 and 3801-3812).

Kathleen D'eloff  
ADMINISTRATIVE OFFICER
Please return this portion with remittance.  
Make remittance payable to:  

Board of Regents of University of Wisconsin System  

MSN105280: THE WISTAR INSTITUTE  
MSN185200  
09/02/2016  

Mail To:  
UW-Madison GAR Account  
Office For Research & Sponsored Programs  
Drawer #538  
Milwaukee, WI 53278-0538  

<table>
<thead>
<tr>
<th>INVOICE NUMBER</th>
<th>MSN0511648</th>
</tr>
</thead>
<tbody>
<tr>
<td>AMOUNT DUE</td>
<td>$22,332.91</td>
</tr>
</tbody>
</table>

Payments must be made in U.S Funds, drawn on U.S bank or by International Money Order. Reference both UW Award No. and Invoice No. on all payments or correspondence.
Accrual Basis Revenue Recognition Example

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>MTD</th>
<th>Actuals</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPENSES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-- Direct Expenses</td>
<td>219,000.00</td>
<td>6,681.75</td>
<td>165,251.58</td>
<td>53,748.42</td>
</tr>
<tr>
<td><strong>SUBTOTAL DIRECT AVAILABLE BALANCE</strong></td>
<td>219,000.00</td>
<td>6,681.75</td>
<td>165,251.58</td>
<td>53,748.42</td>
</tr>
<tr>
<td>Indirect Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-- F&amp;A</td>
<td>116,070.00</td>
<td>3,541.33</td>
<td>87,583.32</td>
<td>28,486.68</td>
</tr>
<tr>
<td><strong>TOTAL INCLUDING F&amp;A</strong></td>
<td>335,070.00</td>
<td>10,223.08</td>
<td>252,834.90</td>
<td>82,235.10</td>
</tr>
<tr>
<td>Revenue (Non Sales Credit)</td>
<td></td>
<td></td>
<td></td>
<td>252,834.90</td>
</tr>
<tr>
<td>LESS: Unbilled Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
<td>10,223.08</td>
</tr>
<tr>
<td><strong>LESS: Accounts Receivable</strong></td>
<td></td>
<td></td>
<td></td>
<td>128,484.20</td>
</tr>
<tr>
<td><strong>TOTAL CALCULATED CASH RECEIVED</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>114,127.62</strong></td>
</tr>
</tbody>
</table>

- Budgets are based on the contract, NOT on payments received.
- Revenue is recognized as expenses are incurred.
- Revenue is NOT an indication that a payment has been received.
- Accounts Receivable is the amount billed to the sponsor that has not been paid.
## Award ID: **MSN185200**

**Award Sponsor: THE WISTAR INSTITUTE (MSN185200)**

<table>
<thead>
<tr>
<th>Invoice ID</th>
<th>Entry Type</th>
<th>Status</th>
<th>Amount</th>
<th>Balance</th>
<th>Accounting Date</th>
<th>Due Date</th>
<th>Last Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>MSN0457154</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>7,952.69</td>
<td>0.00</td>
<td>10/2/2015</td>
<td>11/1/2015</td>
<td>11/2/2015</td>
</tr>
<tr>
<td>MSN0457185</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>7,952.69</td>
<td>0.00</td>
<td>10/2/2015</td>
<td>11/1/2015</td>
<td>12/21/2015</td>
</tr>
<tr>
<td>MSN0463110</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>16,867.39</td>
<td>0.00</td>
<td>11/3/2015</td>
<td>12/3/2015</td>
<td>12/21/2015</td>
</tr>
<tr>
<td>MSN0467069</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>9,572.11</td>
<td>0.00</td>
<td>12/2/2015</td>
<td>1/1/2016</td>
<td>1/26/2016</td>
</tr>
<tr>
<td>MSN0471653</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>9,524.46</td>
<td>0.00</td>
<td>1/5/2016</td>
<td>2/4/2016</td>
<td>1/26/2016</td>
</tr>
<tr>
<td>MSN0476831</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>9,058.25</td>
<td>0.00</td>
<td>2/2/2016</td>
<td>3/3/2016</td>
<td>3/3/2016</td>
</tr>
<tr>
<td>MSN0483020</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>21,392.74</td>
<td>0.00</td>
<td>3/2/2016</td>
<td>4/1/2016</td>
<td>4/11/2016</td>
</tr>
<tr>
<td>MSN0486442</td>
<td>Invoice (IN)</td>
<td>Closed (C)</td>
<td>31,807.29</td>
<td>0.00</td>
<td>4/4/2016</td>
<td>5/4/2016</td>
<td>4/25/2016</td>
</tr>
<tr>
<td>MSN0506181</td>
<td>Invoice (IN)</td>
<td>Open (O)</td>
<td>14,406.50</td>
<td>14,406.50</td>
<td>8/2/2016</td>
<td>9/1/2016</td>
<td>8/2/2016</td>
</tr>
<tr>
<td>MSN0511648</td>
<td>Invoice (IN)</td>
<td>Open (O)</td>
<td>22,332.91</td>
<td>22,332.91</td>
<td>9/2/2016</td>
<td>10/2/2016</td>
<td>9/2/2016</td>
</tr>
</tbody>
</table>
Bank Deposit
Accounting Services receives bank deposit documentation and records deposit in RSP’s clearing account
Revenue Management records deposits in PeopleSoft and applies payment to Accounts Receivable
RSP Clearing Account Reconciliation occurs

Sponsor issues payment
Bank Deposit

Accounting Services receives bank deposit documentation and records deposit in RSP’s clearing account
Revenue Management records deposits in PeopleSoft and applies payment to Accounts Receivable
RSP Clearing Account Reconciliation occurs
Grants Payment
Activity Search Results

**Search Criteria**
- **Award ID**
- **Invoice Nbr**
- **Payment / Check Nbr**
- **Payment Method**
- **Payment Amount** is equal to
- **Accounting Date** after 07/01/2016
- **PI* or Co-PI Name** starts with ADAMS, TERESA
- **Sponsor Name** starts with
- **Collector Name** starts with
- **Records Per Page** 50

**Search Results**
<table>
<thead>
<tr>
<th>Payment ID</th>
<th>Payment Amt</th>
<th>Award ID</th>
<th>Invoice ID</th>
<th>Sponsor Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000317774</td>
<td>-1,949.52</td>
<td>MSN193697</td>
<td>MSN0505769</td>
<td>WISCONSIN DEPT OF TRANSPORTATION</td>
</tr>
<tr>
<td>101036151726657</td>
<td>-232,691.25</td>
<td>MSN149613</td>
<td>MSN0601275</td>
<td>TRANSPORTATION, DEPT OF</td>
</tr>
<tr>
<td>101036151724593</td>
<td>-120,290.94</td>
<td>MSN178047</td>
<td>MSN0501327</td>
<td>TRANS, FEDERAL HIGHWAY ADMINISTRATION</td>
</tr>
<tr>
<td>1000280639</td>
<td>-176.09</td>
<td>MSN193697</td>
<td>MSN0600959</td>
<td>WISCONSIN DEPT OF TRANSPORTATION</td>
</tr>
</tbody>
</table>
Cash Basis Revenue Recognition Contracts

Revenue is recognized using the cash accounting method for Clinical Trial contracts. This is also the method used for Gifts (fund 233) administered by Accounting Services.

- Revenue is Recognized when payment is received.
- Budgets are increased as payments are recorded.
- These contracts are NOT billed by RSP and no Accounts Receivable is recorded in SFS.
- The Revenue Management team receives payments, records revenue, and increases budgets.
Payment is received on campus by the office that prepared the invoice. The check is routed to RSP with supporting documentation.

Payments are deposited in the bank by RSP (Day 1).

Accounting Services posts daily bank deposit activity to RSP’s clearing account (Day 2).

RSP posts a Journal Entry to move Revenue and Cash from RSP’s clearing account to the Clinical Trial project (Day 3+).

RSP enters a budget increase and award modification in SFS for the Regent Action Notice (Day 4+).

RSP’s clearing account is reconciled.
Check Routing Guidance
https://www.rsp.wisc.edu/routing/checks.cfm

Check Routing
Page Updated: September 9th, 2016

Please select the applicable check purpose below to determine how and where to route checks received on campus.

Click HERE for a visual process flow chart of the following guidelines.

- Grant or Fixed Price Contract -- Funds 133 & 144
- Clinical Trial Agreement -- Funds 133 & 144
- Gift -- Fund 233
- Other (Fee for Service, Refund of Expenditure)
- UW-Foundation
- Related Links

Please e-mail rsp_revenue@rsp.wisc.edu or call 608-262-3822 for assistance if you still have questions.
Check Routing Highlights

If a sponsor for a **grant, cost reimbursable, or fixed price contract** asks where to send a check **before it has already arrived on campus**, please direct them to use the US Bank lockbox address below, which also appears on the invoices RSP sends:

Board of Regents of the University of Wisconsin System
UW-Madison GAR Account
Office for Research & Sponsored Programs
Drawer #538
Milwaukee, WI 53278-0538

When a check for a Grant, Fixed Price Contract or Clinical Trial is received on campus, the check and all documentation should be sent to RSP:

Research & Sponsored Programs
21 N. Park Street, Suite 6401
Madison, WI 53715-1218
Check Endorsements

If a check is made payable to an entity other than the Board of Regents of the University of Wisconsin System or UW-Madison, please be sure the payee endorses the check prior to sending to RSP.

If an endorsement is needed:

1. An authorized signor should write or stamp the top back side of the check “Pay to the order of Board of Regents of University of Wisconsin System”

2. Endorse or stamp as any other check made payable to the payee organization.
Aged Accounts Receivable

- A/R Items that are open after 75 days are reviewed by RSP Revenue Management staff.
- An Aging Status is assigned to the A/R Item at that point.
- Accounts Receivable data is available on the Division Dashboard. [https://www.rsp.wisc.edu/routing/Programs/APRVDashboard.cfm](https://www.rsp.wisc.edu/routing/Programs/APRVDashboard.cfm)

Post-Award Reports

NIH Award Deliverables
NIH awards with past due or pending RPPR, Final Progress Report and/or Final Invention Statement.

- Sponsored Projects Accounts Receivable
The Sponsored Projects Accounts Receivable report is intended to provide awareness of Aged Accounts Receivable issues since the ultimate responsibility for coverage of uncollectible expenses falls to the department or division.
## Sponsored Projects Accounts Receivable Report

Items appearing on this report that have aged past 74 days have been assigned a Status by an RSP Collections Analyst. The status is used to categorize the action that has been taken or needs to be taken in order to close the receivable. Please see the [Accounts Receivable Aging Statuses](#) for descriptions of each status.

Please contact any member of the RSP Collections Team with questions or information you would like to share regarding Accounts Receivable issues.

<table>
<thead>
<tr>
<th>Sponsor</th>
<th>Invoice ID</th>
<th>Contract ID</th>
<th>Contract Type</th>
<th>Dept</th>
<th>PI Name</th>
<th>Award End</th>
<th>Invoice Date</th>
<th>Group</th>
<th>Invoice Balance</th>
<th>Contract Balance</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Red Cliff Band of Lake Superior Chipewa</td>
<td>MSN0501292</td>
<td>MSN186801</td>
<td>CR_NON_LOC</td>
<td>400103</td>
<td>Vimont, Daniel</td>
<td>4-30-2017</td>
<td>7-05-2016</td>
<td>75 - 104 Days</td>
<td>$6,983.49</td>
<td>$6,983.49</td>
<td>Collections - Level 1</td>
</tr>
<tr>
<td>Indiana University</td>
<td>MSN0511020</td>
<td>MSN168795</td>
<td>CR_NON_LOC</td>
<td>400103</td>
<td>Sledge, Jeffrey S</td>
<td>4-03-2018</td>
<td>9-02-2016</td>
<td>0 - 74 Days</td>
<td>$29,666.25</td>
<td>$29,666.25</td>
<td>Accountant</td>
</tr>
<tr>
<td>University of Massachusetts</td>
<td>MSN0501056</td>
<td>MSN178347</td>
<td>CR_NON_LOC</td>
<td>401500</td>
<td>Notaro, Michael</td>
<td>8-31-2016</td>
<td>7-05-2016</td>
<td>75 - 104 Days</td>
<td>$89.31</td>
<td>$89.31</td>
<td>Sponsor</td>
</tr>
</tbody>
</table>

**Aging Group:**
- 0-74 days
- 75-104 days
- 105-134 days
- 135-164 days
- 165+ days
## Collections Level 1

### Letter in WISDM

**Award Description:** Climate Change Adaptation Planning Tribal Partnership

<table>
<thead>
<tr>
<th>Requests</th>
<th>Associated Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>UWMSN-MSN0501292-05-JUL-2016.pdf</td>
</tr>
</tbody>
</table>

### Sponsor Billing Invoices

<table>
<thead>
<tr>
<th>Requests</th>
<th>Associated Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Other Documents

<table>
<thead>
<tr>
<th>Requests</th>
<th>Associated Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAA9127-2</td>
<td>MSN186801 - MSN0501292 Level 1.pdf</td>
</tr>
<tr>
<td>AAA9127-1</td>
<td>MSN186801fx.pdf</td>
</tr>
</tbody>
</table>
Accounts Receivable Aging Statuses

Statuses that Require Department Action
Cost Transfer, Department, Uncollectible

Notable Statuses for Department Review
Sponsor, Collections Level 1-4, UW Legal, Doubtful, Payment Installment Plan

Statuses Requiring RSP Action
Accountant, Adjust at Close, Offset, Other, Refund Requested, Utilization Error
What Can a Department Do to Help Collect an Aged Accounts Receivable?

• Let RSP know if there have been any delays or issues with deliverables, progress reports or technical reports that may be required before the sponsor will issue payments.

• Take action to address any problems with deliverables, progress or technical reports that the sponsor has raised in order to permit payments to be made.

• Keep RSP informed of any financial/administration point of contact changes within the Sponsors organization you become aware of.

• Use connections with the sponsor to help encourage prompt payment of past due invoices.
Key Points

The primary functions of the Revenue Management Team are:
1. Identifying and properly recording payments received.
2. Taking action when expected payments are not received.

Partnerships between the RSP Staff and Research Administrators from across campus are vital to ensure we are paid for the great work being done.

Tools available for Research Administrators across campus to assist with Revenue Management functions include:
1. WISDM – AR Activity, Payment Activity Search, Invoices, Collection letters
2. Division Dashboard – Sponsored Programs Accounts Receivable Report
3. Check Routing Guidance on RSP Internet page
Questions?

• Please e-mail questions or information regarding payment processing to rsp_revenue@rsp.wisc.edu.

• Please e-mail questions or information regarding Aged Accounts receivable and collections activity to collections@rsp.wisc.edu.

• You may also call any Revenue Management Team staff member directly, or call (608) 262-3822 for assistance directing your call.

- Bridget Montour | Revenue Management Accountants | 608/890-3035, montour@rsp.wisc.edu
  - Ellen Dorman | 608/890-1603, edorman@rsp.wisc.edu
  - Cristi Fusch | 608/265-0029, fusch@rsp.wisc.edu
  - Susan Horein | 608/262-1027, horein@rsp.wisc.edu
  - Jess Nytes | 608/265-0049, jnytes@rsp.wisc.edu
  - Jordan Roddy | 608/890-3835, jroddy@rsp.wisc.edu
Award Closeout

Mary Nutt, Department of Surgery
Angie Stenli, Research & Sponsored Programs
Bonniejean Zitske, Research & Sponsored Programs
Learning Objectives

1. The stages of closeout.
2. The department’s role in closeout.
3. Campus expectations from RSP at award end.
4. The residual balance process.
Stages of Award Closeout

- Award end date
- Final invoice submitted
- Final financial report submitted
- Progress report submitted
- Final payment received
- Award closed out in financial system
- WISDM shows award at status 5-closed
## Closeout Timeline

<table>
<thead>
<tr>
<th>Timeline</th>
<th>Closeout Steps</th>
<th>WISDM Project Status</th>
<th>Effect on Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 days after end date</td>
<td>Department/PI stop new spending on the project.</td>
<td>2 – Ended (E)</td>
<td>No new Purchase Orders (POs)</td>
</tr>
<tr>
<td>(auto)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30 – 90 days after end date</td>
<td>The RSP accountant performs final review. The project is under final adjustment and reporting period.</td>
<td>3 – Closed-Adjust (J)</td>
<td>Blocked: vendor payments, POs, internal billing, e-reimbursement, p-card payments, cost transfers *payroll allowed</td>
</tr>
<tr>
<td>90 – 120 days (or longer) after end date</td>
<td>Final reports submitted. Closeout Team performing internal closeout.</td>
<td>5 – Closed (C)</td>
<td>All transactions are rejected.</td>
</tr>
</tbody>
</table>
RSP sends an automatically generated e-mail 60 days ahead of project end date to:

1. Post-award contacts (WISPER)
2. Principal Investigator
3. RSP accountant

*Subject line reads:*
Award MSN123456 Expires within 60 days, PI: Dr. XYZ
Consider No Cost Extension

Review **expenditures**
  ➢ allowable, allocable, reasonable

Initiate necessary **cost transfers**

Confirm all **expenses** have been paid
  ➢ Any outstanding invoices?

Close **encumbrances**

Facilitate submission of **progress reports**
  ➢ Work with PI & notify RSP
  ➢ This prompts RSP to send final invoice.
- Contact **sub-awardees** for final reports/invoices
- Transfer **payroll** to another funding source
- Transfer **regular billing** to new funding source
  
  ➢ *(e.g., MDS, FPM, and DoIT)*

- Does title to any **equipment** remain with UW?
  
  ➢ *If not contact RSP*

- Confirm **effort certifications** are complete

- Confirm **cost-share commitments** are met
RSP Accountant Review

- Review expenditures.
- Communicate with department.
  - *Suspense Accounts*
- Make sure all revenue has been collected.
- Ensure final invoice and/or final financial report has been submitted.
- After final review, transition award to Closeout Team.
- Closeout Team performs internal steps within the financial system to finalize closeout.
Residual Balance: Revenue received exceeds the amount of expenditures on a project. Sometimes, it’s allowable to transfer it to a discretionary account.

Quick check of eligibility:
- Fixed price AND/OR no expectation of balance return
- All payments received
- All expenses posted to appropriate account
- Work and deliverables complete

Request residual balance transfer:
https://www.rsp.wisc.edu/awardmgt/residual/index.cfm
Closeout Tips for Campus

- This is a **team** activity.
- **Reach out** to your RSP accountant.
- **Build relationships** with your PIs.
- **Develop tools** to be proactive.
  - *Ticklers, 60-day e-mails, etc.*
- **Be aware** of reporting deadlines – usually 90 days after end date.
Resources

RSP Closeout Page
https://www.rsp.wisc.edu/closeout/

Mary Nutt: nutt@surgery.wisc.edu
Angie Stenli: astenli@rsp.wisc.edu
Bonniejean Zitske: bzitske@rsp.wisc.edu
Reflection and Conversation
PIE Activity

3-minutes: write down the following

P- Priceless Piece of Information
I - Item to Implement
E - Encouragement I received

5-minutes: share with a partner
Thank you!

Please join us for more networking and conversation at The Sett.