PURPOSE

The purpose of this Job Aid is to provide guidance regarding the financial and administrative components of awards as related to the information stored in ERA and Workday. These instructions apply to new awards, pre-award at risk activations, and award modifications. This job aid assumes an understanding of navigation in the ERA modules.

Use the working copy of the new award document or the current sponsor modification document and any budget documents provided, along with the ERA FP proposal to complete the following business verification reviews.

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FP PROPOSAL DOLLARS

All sponsor funds obligated in an ERA award needs to have related dollars in an ERA Funding Proposal. If the newly obligated funds are greater than all budgets in the ERA FPs for the project, contact the RA to update or create an FP for the newly obligated funds.

ACCOUNT TYPES

Determine the number of accounts and types of accounts needed for the award. Review the sponsor's terms and conditions regarding carryover of available funds from year to year in the award document and published sponsor guidelines.

ERA Account Types:

- Project
- Sub Award
- Local Cost Share – funded by a non-sponsored ASU account, no F&A in the budget
- Third Party Cost Share – funded by an outside organization, can have F&A in budget
- Program Income – can have F&A in the budget
- Interest Income – can have F&A in the budget
- Manager (for consortiums)
- Administrative (for consortiums)

Factors to consider when determining how many accounts to create for an award:

- Awards where prior approval is required to carryforward funds to the next budget period will need separate accounts for each project year (ex. NIH U grants).
- Awards that require invoicing or reporting by tasks listed in the SOW may require multiple accounts to track task spending.
- Each subrecipient will have an account for their subcontract.
- Funding restrictions, such as participant support, or capital equipment, may require a separate account for those expense categories (ex. NSF REU participants or supplemental funding for equipment or construction costs).
- Awards with multiple F&A rates for different budget categories will require multiple accounts (ex. Robert Wood Johnson grants).
- An interest program income account should be setup for awards which require the award funds to be deposited in an interest-bearing bank account and have interest tracked (ex. Bill & Melinda Gates Foundation).
- A non-state funded Local Cost Sharing Companion Account that will be used to track cost sharing expenses.
- Program Income that will be generated from sponsored activities will need to be in a program income account.
- Individual ASU co-investigators with separate budgets will each need their own accounts.

FACILITIES AND ADMINISTRATIVE COSTS (F&A)

Confirm that the accurate Facilities and Administration (F&A) rate is being applied to the budget. For awards applying ASU's full recovery F&A rate, review the award budget and verify the rate used is in effect during the current fiscal year. All F&A information about the award at the time of proposal submission can be found on the ERA Funding Proposal under the 'F&A Review Info' tab. The current F&A agreement can be found on the research admin site.
If the budget is using the incorrect rate, contact the Unit requesting a revised budget.

For awards that apply a lower rate than ASU's full recovery F&A rate, an approved F&A Waiver or documentation supporting the sponsor's published rate is in the ERA proposal.

BUDGET

Verify there is a budget is on file that ties to the funding increment, within 20%. Budgets may be included in the sponsor documents, received from the department, stored as attachments on the FP proposal or ERA Agreements task or viewed on the FP proposal, ASU Financials tab. For awards that are missing budgets or have a budget with a greater than 20% difference of the funding increment, send an email to the Unit requesting a revised budget.

- For new awards, the Unit has 3 days to respond to this request.
- For modifications, the Unit has 2 weeks to respond to this request.
- The funding increment will be loaded by percentage if no response is received.

At times, award documents may contain cents in the award amount rather than rounding to the full dollar. This is not common; however, when it occurs, the award funds should be rounded UP to the nearest dollar so that Workday can bill for and receive the full award amount as payments.

Optional Step: Create a 500 form using the template, New 500 Form. This tool will provide assistance for entering amounts on the award Budget smart forms 5.0 and 5.1. The most recent version of the 500 form can be found on the QCI site.

SUBAWARDS

Identify subaward(s) associated with a project, and determine if changes need to be made to the subaward agreement(s). Document the pertinent information that the PNT Subawards Team needs to process a subaward agreement or modification. The PNT Subawards Team needs to be notified through the ERA Activity or through an ERA Award Modification when any of the following changes are being processed:

- ASU PI changes
- NCE, only if subaward is being extended
- Increase/Decrease in Funds, if subaward budget is being increased/decreased
- Scope of Work Changes that affect the subaward
- Changes in ASU PI's Financial Conflict of Interest (FCOI)
- Changes in terms and conditions that apply to the subaward, outside of time and money.
- Cost Share obligations for subrecipient
- Award Termination notices
- Sponsor Organizational/Entity Name changes

Subaward Budget Note:

The direct cost budget on the subaward account reflects the subrecipient's total budget for direct costs and the subrecipient's F&A. Any ASU F&A is put in the F&A ledger account on the Subaward account. ASU may charge F&A on the first $25,000 of subaward expenses. Workday uses the account's Basis Limit to determine the amount of direct costs allowable for F&A changes. The subrecipient's obligated contract amounts are highlighted below.

Example for a new Subaward for $13,300:

Subrecipient's Budget			Subaward Account Budget	
Direct Costs	10,000		Subawards	13,330
F&A 33%	3,300		F&A 57%	7,598
Total	13,300		Total	20,928

Example for an award modification increasing funding to the subaward by $50,000:

Current Sub Account Budget			Increased Sub Account Budget	
Subawards	25,875		Subawards	75,875
F&A 56.5%	14,125		F&A - no increase after $25k in Subaward	14,125
Total	40,000		Total	90,000

DELIVERABLES

Determine all fiscal and non-fiscal reporting requirements as defined in the award document or the sponsor Terms & Conditions. Deliverables will be created on the Award after Activation is complete. Use the Job Aid – Create ERA Deliverables when ready to enter the deliverables on the award workspace.

• If the Award document does not state clear reporting requirements, ASU has a required final financial report:

'Class'= Fiscal; 'Report Type' = ASU Financial Report; 'Frequency' = 90 days after expiration date; 'Frequency Base' = Final Expiration Date; 'Distribution' = Internal Only

• Frequent report types to look for in the Award document or sponsor Terms & Conditions:

- Fiscal (Invoicing, Financial Reports, Cost Sharing, Foreign Currency Reports)
- Fiscal (Cost Sharing, Foreign Currency Report– if not required by the sponsor, default to internal, semi-annual and final deliverables)
- Intellectual Property and Property (Non-Fiscal)
- Technical/Management (Dept Progress Reports and/or Final Tech Report)
- Small Business Reporting (ISR)

• If the Sponsor is on the LOC Draw list, create deliverables for **ONLY** a 'Final' Fiscal deliverable and all non-Fiscal Reports. Generally these sponsors will have a Deliverable Template in ERA to use. Use this same process for only a 'Final' Fiscal deliverable for WAWF invoices and Space Telescope Science Institute invoices, which are created automatically each month by CMT.

• For awards issued as contracts, Internal Intellectual Property and Property reports should be completed if sponsor does not have their own reporting requirements.

INTEREST INCOME ON DOD AWARDS

Verify whether a Department of Defense (DOD) award requires remittance of interest earned on advance payments under DoDGARS §32.22. For DOD awards, review the agreement to determine whether advance payments will be issued. For agreements that state advance payments, set "Account Smart Form 1.0 > Q14.0 Method Selection = Scheduled Payment". The Method Selection of scheduled payment and DOD sponsor code are required for ensuring the award is included in the interest income calculation CMT performs on a quarterly basis.

FOREIGN CURRENCY

Identify projects sponsored by foreign entities (including those from Canada and Mexico) so that AMT can monitor the currency conversion rates. Most awards will state the funding currency source as US dollars or another national monetary unit. When foreign sponsors make payments to ASU they may do so in their own currency. Therefore exchange rates can affect the amount of funds ASU actually receives. Semi-annual and final foreign currency reconciliations are needed to keep the budget aligned with the current conversion rate. See the Foreign Currency Report in the Deliverables section above.

ASU FOUNDATION (ASUF) AWARDS

Reference the Job Aid - ASUF Awards.

Enter the full F&A rate (ex. 11%) on the award funding allocation Smart Form 5.0 and select only the ASU portion of the F&A rate (ex. 6%) on the account Smart Form 3.0.

DOCUMENTING THE BUSINESS VERIFICATIONS

Ensure that your business verification review is documented for any decisions made, unique issues and sources of financial details for the award. It should be clear how any budgets or budget changes processed in ERA were determined. This can be represented on an uploaded spreadsheet or email, but at a minimum, describe the budget source using these options:

- Award - GCO Processing Notes – for items that will AMT will need to reference on an ongoing basis

New Awards

- Award - Smart Form 2.0 Q8.0 Comment
- Verification Task – Q7.0 Task Description

Modifications

- Modification - AMT Review Smart Form Q2.0 GCO Modification Processing Notes