CAMPUS AWARD MANAGEMENT TEAM

TOPICS:
AWARD MANAGEMENT COMMUNICATIONS
EXTERNAL SUBAWARDS
CAS WRITE-OFF PROCEDURE
AWARD MANAGEMENT TRAINING OPPORTUNITIES

CRAM ~ October 2020
AWARD MANAGEMENT COMMUNICATIONS
ANALYSIS, MONITORING & OVERSIGHT
Timely and accurate submission of sponsor reports is essential, including the interim progress reports.

Monthly notifications are now being sent to GMs alerting them to possible upcoming due dates for NSF & NIH annual reports.

Grant Managers should:

- Communicate deadline with PI
- Ensure data submitted in report aligns with information reflected in Duke systems
  - For example: If noting delays due to COVID, verify idle effort is correctly recorded in SAP and backup documentation is on file.

For additional guidance on interim progress reporting, contact ORS at ors-grant@duke.edu
AMT MONITORING & COMMUNICATION: EXTERNAL SUBAWARD G/L 99650

CAMT Analysis & Actions

- Identify subawards with negative plan in 99650
  - Negative plan in 99650 is generally a result of insufficient amount allocated to sub’s WBSE
- Notify GM1 & Business Manager of any negative amount in the plan for G/L 99650
- Communicate results of analysis on a quarterly basis
- Assist departments with resolution as needed

GM / Dept Responsibilities

- Review subaward ledger monthly
- Interpret information in any notifications related to subawards, including these
- Understand the amounts in each subaward plan category based on the subrecipient agreement
  - ZFR1E (ITD Report) in SAP
  - Subaward Reports in Duke@WORK
- Determine when a rebudget is needed or if other modifications should be made

If you have questions, reach out PRIOR to making ledger adjustments CampusAMT@duke.edu
Example 1: Fully executed agreement, no plan allocated to sub WBSE

A: Fully executed agreement with subrecipient is for $55,883

B: Sub WBSE needs to have $55,883 allocated to this WBSE to cover the full subrecipient budget

INTERPRETING THE 99650

A plan amount for subrecipient expenses was not allocated to this sub WBSE from the overall project budget. If no action is taken, this will cause other project WBSEs to appear inflated and could result in an overall project deficit.
Example 2:
Fully executed agreement with negative amount remaining in 99650

A: Original budget for subrecipient was for $179,693
B: Fully executed agreement budget for subrecipient is $190,000
C: Sub WBSE needs to have an additional $10,307 moved to this WBSE to cover the final budget amount

### INTERPRETING THE 99650

The fully executed agreement budget is greater than the originally allocated plan amount. If a rebudget is not completed, other project WBSEs may appear inflated and overall project could end in deficit.
AMT MONITORING & COMMUNICATIONS: UNALLOWABLE EXPENSES

- Social expenses in G/L 693200 on federal & federal prime WBSEs
  - Expenses charged to G/L 693200 are unallowable on federal codes and should be corrected in a timely manner
  - Quarterly notifications will begin going out to GM1 and Business Managers alerting them of unresolved expenses in this category

- Losses & damages in G/Ls 6956xx
  - Any expense coded to a losses & damages G/L should be promptly removed from any sponsored project WBSE
  - These expenses should remain in this G/L family when being moved to a non-sponsored WBSE, such as a department’s operational code, or PI’s discretionary code
  - Adjustments require special handling, reach out to CAMT for guidance
EXTERNAL SUBAWARDS

SPECIAL HANDLING BY DEPARTMENT
29X & 39X SUBAWARD INVOICE MANAGEMENT

Similarities to those processed by OPAA-Sub Team:

- ORS still responsible for submitting & signing the fully executed agreement with the subrecipient
- TBS will enter the plan in SAP based on the fully executed sub-agreement
- Sub invoice requirements should be met

Differences than those processed by OPAA-Sub Team:

- Department should maintain a copy of the fully executed agreement
- Department designee should receive & process all invoices from sub via APCR
  - Ensure invoices comply with all terms and conditions of the agreement
  - Utilize the appropriate G/L 691600 or 697100 (based on assessment of F&A)

Departments are the official office of record for all 29x and 39x subawards

*Since the parent agreement does not require any financial reporting nor accountability to the sponsor, the subawards should be fully managed by the department, not an institutional (central) office*
CAS: NEW PAMC PROCEDURE

Current oversight of CAS items from the Management Center

- CAMT monitors & sends monthly CAS compliance issues for all Federal & Federal flow-through awards
- Dept Administrator and GM1 receive notifications for unresolved items with posting dates > 2 accounting periods based on the CAS Compliance Report in Duke@WORK

Due to the risk associated with CAS items, the Management Center will begin additional escalation as well as write-off of unresolved expenses

- Escalation will occur for any unresolved items with posting dates > 3 accounting periods and at risk for write-off
- Write-off will occur for any items that remain unresolved for > 4 accounting periods
Write-offs will occur monthly for outstanding CAS items that remain unresolved for > 4 accounting periods

Write-offs will begin December 15, 2020

Deadline for resolution will be provided in email communications to department in advance of write-off

Expenses will be written off to the backstop code and will no longer be considered an allowable expense

NOTE: the expense can be moved off of backstop code but it MUST remain on a non-sponsored code

Plan in advance for CAS expenses and monitor CAS Compliance report monthly to avoid non-compliance
## CAS Write-Off Procedure & Example

<table>
<thead>
<tr>
<th>Occurrence</th>
<th>Initial charge occurs</th>
<th>Time for Department Action: Submit Rebudget/CAS Form or Remove Charge</th>
<th>Management Center Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Period</td>
<td>1ˢᵗ Fiscal Period</td>
<td>2ⁿᵈ Fiscal Period</td>
<td>3ʳᵈ Fiscal Period</td>
</tr>
<tr>
<td>Actions &amp; alerts by fiscal period</td>
<td>Initial charge posts</td>
<td>GM discovers during monthly monitoring &amp; reallocates expense OR processes a rebudget</td>
<td>1ˢᵗ Notice of noncompliance to department: CAMT emails GM &amp; Dept Administrator, alerting them to the compliance issue &amp; works to resolve the situation</td>
</tr>
<tr>
<td>EXAMPLE: Freight charge on federal WBSE</td>
<td>August 1⁰ᵗʰ fiscal pd 2</td>
<td>Fiscal period 2 closed • GM runs financial reports, should identify issue &amp; begin resolution</td>
<td>Fiscal period 3 closed • Expense left unresolved • CAMT sends notification to GM1 &amp; Dept Admin</td>
</tr>
<tr>
<td></td>
<td>Sept 8⁰ᵗʰ fiscal pd 3</td>
<td>Oct 8⁰ᵗʰ fiscal pd 4</td>
<td>Nov 8⁰ᵗʰ fiscal pd 5</td>
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</tbody>
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UPCOMING TRAINING OPPORTUNITIES
Virtual offerings November 2020 – January 2021, dates to be announced in early November

Not sure if you should attend, can you answer the following questions...

1) Will the JV categorized as late activity? Yes or No

2) Will it transfer off? Yes or No
   If no, why not?
   If yes, how much and which G/L(s) will be impacted?

*What additional action may be needed to correct the ledger?

Remember: All late activity requires analysis, regardless of transfer off/on status