

## **Expenditure Deadlines for Sponsored Projects**

**NOTE:** The website URL for **Workday reference guides** that are referenced in this section is:  
<https://confluence.esg.wsu.edu/display/WKB/Workday>

<b>POLICY</b>	It is Washington State University's policy that expenses may only be posted to sponsored projects during the project's relevant budget period.
<b>Exceptions</b>	Certain exceptions may be made for allowable and authorized pre-award expenditures, and allowable expenditures during the closeout period. See 2 <i>CFR</i> 200 (Uniform Guidance).
<b>Overview</b>	Principal investigators (PIs) are to observe sponsors' expenditure deadlines in order to avoid the possibility of disallowance of items purchased or received prior to the project start date or near the termination date of agreements. Should a sponsor disallow a purchase, the associated departmental cost center is responsible for costs incurred.
<b>Expenditures</b>	The following guidelines apply to purchases made from either WSU or external vendors in most circumstances. PIs may contact Sponsored Programs Services (SPS) for more information; email <a href="mailto:sps@wsu.edu">sps@wsu.edu</a> .
<b>EARLY EXPENDITURES</b>	All expenditures must be for the specific purpose of the agreement. Expenditures must be in accordance with the sponsor's specific regulations, terms, and conditions.
<b>Purchase Order Date</b>	Authorized pre-award spending allows expenditures to be incurred prior to award or otherwise-specified timeline approved by agency authorizations.
	The purchase order date for equipment, supplies and services must be within the agreement's period of performance and the appropriate budget period.
	Purchase order dates must not predate the agreement unless specific prior arrangements have been made with the sponsoring agency and SPS. To request an award line to make authorized pre-award expenditures prior to the award date of a grant or contract, see the Workday Create Sponsored Account Request reference guide.
	Purchase order dates must provide enough time for items to be received and used prior to the agreement termination date.

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### **Services**

Services are to be rendered within the agreement's period of performance, and only with a valid subaward or contractual vehicle in place.

If either of the above is not possible, contact SPS. Approval may be required from the sponsoring agency.

### **Receipt**

Equipment, supplies and services must be received and used within the agreement period of performance. Disallowance is a possibility for supplies and equipment received after or close to the termination date.

The department must retain documentation relating to receipt of items, e.g., Receiving Report, supplier store receipts.

### **Utilization**

Failure to utilize the approved, allowable consumable supplies within the project's period of performance may require either of the following actions:

- Prorationing of costs and refund to the sponsor.
- Partial disallowance upon audit, particularly if auditors can demonstrate that items were not used to complete the project.

### **Project Reports/Results**

Expenditures for project reports or results published after project completion must be charged 30 days prior to the end of the closeout period.