Establishing and Terminating Sponsored Accounts

ESTABLISHING THE ACCOUNT

Sponsored Programs Services (SPS) establishes a sponsored account after the following actions:

- The University receives a signed agreement from the sponsor.
- The grant or contract documentation is processed by the Office of Research Support and Operations (ORSO); and ORSO delivers the processed documentation to SPS.

The University, department, and investigator use the account to track open invoices, expenditures, and revenues related to the sponsored project.

Accounts for sponsored projects are established in programs 11-14. See BPPM 30.05 for an explanation of program.

ADVANCE EXPENDITURES

Process an advance expenditure authorization if it is necessary to initiate purchases prior to receipt of the signed agreement (see BPPM 40.23).

ALLOCATION NOTICE

Sponsored Programs Services generates a Sponsored Project Allocation Notice based on allocations and other account attribute data entered into the sponsored projects database (Figure 1).

Sponsored Programs Services uses the form for amendments and renewals as well as for new accounts.

Routing

Sponsored Programs Services sends the form to the responsible dean.

Spending

The department and principal investigator may begin spending the amount allocated after the indicated project effective date (or earlier if approved as described in BPPM 40.23).

Form Description

Some form sections are self-explanatory or include codes that may not be of interest to departments and investigators. Other form sections are described below. The explanation number is keyed to the corresponding number on the sample.

Account Code (1) The account code of the sponsored account. See BPPM 30.05 for an explanation of the components of the account code.

ORSO No. (2) Office of Research Support and Operations control number.

Cost Sharing Obligation (3) The cost sharing obligation for the project.
## Establishing and Terminating Sponsored Accounts

**SPONSORED PROJECT ALLOCATION NOTICE**  
12/01/01  
**SPONSORED PROGRAMS SERVICES —(509) 335-2058**

<table>
<thead>
<tr>
<th>Program:</th>
<th>11H</th>
<th>Budget:</th>
<th>2550</th>
<th>Area:</th>
<th>11</th>
<th>ORSO No. 01456</th>
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<tbody>
<tr>
<td>Project:</td>
<td>0413</td>
<td>NEURAL SUBSTRATES</td>
<td>Vet &amp; Comp Anatomy, Pharm, &amp; Physl</td>
<td>Dean:</td>
<td>FROBISH, STEPHEN J.</td>
<td>ZIP Code: 7010</td>
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<tr>
<td>Dept:</td>
<td>3420</td>
<td>VET &amp; COMP ANAT. PHARM. PHYSL</td>
<td>FLETCHER, ROBERT</td>
<td>Chair:</td>
<td></td>
<td>ZIP Code: 6520</td>
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<tr>
<td>Principal Investigators:</td>
<td>ADAMSON, R.</td>
<td>WINSLOW, G.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Period:</td>
<td>07/01/01 thru 06/30/04</td>
<td>Cost Sharing Obligation:</td>
<td>$3250.00</td>
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<table>
<thead>
<tr>
<th>OBJECT</th>
<th>PREVIOUS BUDGET</th>
<th>CURRENT ADJUSTMENT</th>
<th>NEW BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>00 Salaries</td>
<td>102,703.00</td>
<td>.00</td>
<td>102,703.00</td>
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<tr>
<td>01 Wages</td>
<td>4,865.00</td>
<td>.00</td>
<td>4,865.00</td>
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<tr>
<td>03 Goods and Services</td>
<td>42,152.00</td>
<td>58,168.00</td>
<td>100,320.00</td>
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<tr>
<td>04 Travel</td>
<td>2,182.00</td>
<td>.00</td>
<td>2,182.00</td>
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<tr>
<td>05 Computing Services</td>
<td>440.00</td>
<td>.00</td>
<td>440.00</td>
</tr>
<tr>
<td>06 Equipment</td>
<td>1,000.00</td>
<td>.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>07 Employee Benefits</td>
<td>24,565.00</td>
<td>.00</td>
<td>24,565.00</td>
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<tr>
<td>11 Telephone Eq. Rental</td>
<td>440.00</td>
<td>.00</td>
<td>440.00</td>
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<tr>
<td>13 Indirect Costs</td>
<td>79,806.00</td>
<td>26,176.00</td>
<td>105,982.00</td>
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</table>

| Total | 258,153.00 | 84,344.00 | 342,497.00 |

**Granting Agency:**  
176210 U.S. DEPT HEALTH/HUMAN SERVICES

**Grant/Contract No:**  
5R01NS2056117

**Overhead:**  
DOMESTIC ON-CAMPUS FEDERALLY NEGOTIATED RATE  
Rate: 101 45.00%

**REMARKS:**  
(A) This NOTICE is to advise you of a change to this account. For a new account, several days may elapse before the budget is posted. A separate NOTICE will then be issued.

(B) A new notice is issued if any of the following are changed: Principal investigator, termination date, cost sharing obligation, or the project budget.

(C) Please check the information on this notice. Contact our office if you have any questions.

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Figure 1
Establishing and Terminating Sponsored Accounts

Allocations (4) The object allocations for the project. See BPPM 70.09 for a description of objects and subobjects.

Previous Budget The amount previously allocated by object.

Current Adjustment Current allocation adjustment.

New Budget The sum of Previous Budget and Current Adjustment. This is the amount allocated.

Grant/Contract No. (5) Assigned by SPS for internal use.

Overhead Rate (6) The facilities and administrative (F&A) cost rate charged the sponsor (see BPPM 40.25). To view the current F&A Cost Rate Agreement, go to the SPS web site at:

sps.wsu.edu/

ACCOUNT TERMINATION Ninety days prior to the termination date of the account, SPS sends a checklist to the department and the principal investigator. The checklist includes items to be reviewed prior to project termination, e.g., Personnel Action changes, agency approvals, cost-sharing considerations, Effort Certification Reports.

The department and principal investigator are not to spend or obligate account monies after the project’s termination date. See BPPM 40.03 for expenditure deadlines.

Sponsored Programs Services closes the account after:

• All outstanding encumbrances and obligations are paid.
• All overdrafts are cleared.
• Cost sharing obligations are met.
• Reports are sent and approved.
• Funds are received from the sponsor.