

SPA/Post-Award 101
Your Partner Throughout the Life of your Project

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SPA Helps Ensure:

- ✅ **Sponsor funds are spent appropriately**
- ✅ **Financial requirements are met**
- ✅ **Researchers can focus on their work**
- ✅ **UCCS remains compliant**
- ✅ **Awards are successfully closed**

What We Do:

Financial stewardship, risk management, reporting, compliance support, problem solving

Where does SPA fit in the life cycle?

- **Proposal → Award → Setup → Spending → Monitoring → Reporting → Closeout**



A Day in the Life… of SPA

- **Sets up awards in PeopleSoft**
- **Reviews payroll**
- **Creates and tracks payment of invoices**
- **Monitors cost share**
- **Reviews allowability questions**
- **Completes financial reports**
- **Cost transfers (JEs/PETs)**
- **ePERs**
- **Closes awards**



What Happens When an Award Arrives?

SPA Reviews

- **Award document**
- **Budget**
- **Period of performance**
- **Sponsor restrictions**
- **Reporting requirements**
- **Cost share commitments**

Then SPA

- **Creates the project**
- **Establishes budgets**
- **Activates spending**
- **Communicates important guidance**

What Does SPA Monitor During the Project?

SPA helps monitor:

- 💰 **Budget**
- 👥 **Payroll (Summer salary)**
- 📊 **Cost share**
- 🧾 **Expenses**
- 📅 **Project period**
- 📈 **Financial reporting**
- 🔍 **Compliance concerns**

- 📊 **Rebudgets**
- **SPA is not always watching individual transactions, but ensuring the entire project stays on track.**
  - This is ultimately the responsibility of the PI and department to confirm each expense is allowable

Who Does What?

OSPRI – Pre-Award	PI/Department	SPA – Post-Award
Proposal development	Conducts project	Award set up in PS
Budget creation	Initiates spending	Financial/cost share monitoring
Proposal submission	Reviews activity	Monitors financial health/compliance
Award negotiation	Provides justification	Provides guidance
Compliance reviews	Manages science	Closeout

How SPA Evaluates Expenses

- **The Five Questions SPA Asks:**

✅ **Is it allowable?**
✅ **Is it reasonable?**
✅ **Does only one/the project in question, benefit?**
✅ **Are we treating it consistently?**
✅ **Did it occur during the award?**

The Golden Rule of Sponsored Projects

- **Ask yourself:**
  - Would an auditor understand why this expense was charged to this grant?
  - Can we justify this cost to the sponsor, auditor, and public?
    - ***If yes, proceed***
    - ***If maybe, discuss first***
    - ***If no, don't charge it***

Allowability Tests as Questions

- 💰 **Allowable:** ***Can I buy it?***
  🧠 **Reasonable:** ***Should I buy it?***
  🎯 **Allocable:** ***Did the project benefit from it?***
  ⚖️ **Consistent:** ***Would I charge a similar expense the same way?***
  🗓️ **Project Period:** ***Did it happen during the award?***

Allowability Made Simple

- ✈️ **Expense: Faculty member wants to attend the National Science Foundation Grants Conference and charge the travel to their grant.**

1. Allowable

Question: Would the sponsor allow this type of expense?

✅ ***The conference directly relates to the project and sponsor regulations allow conference travel.***

❌ ***The sponsor specifically prohibits travel or conference attendance costs.***

Translation: ***Is this type of cost allowed at all?***

2. Reasonable

Question: Would a prudent person spend this amount?

✅ ***Coach airfare booked in advance and a standard hotel rate.***

❌ ***First-class airfare, luxury hotel, and room service charged to the grant.***

Translation: ***Does this pass the "common sense" test?***

3. Allocable

Question: Does this particular grant benefit from this expense? Do other grants benefit?

✅ ***The conference focuses on the specific research being performed under the grant.***

❌ ***The traveler attends a conference unrelated to the grant's objectives or benefits multiple grants.***

Translation: ***Did the grant receive the benefit?***

4. Consistently Treated

Question: Would we treat a similar expense the same way every time?

✅ ***Conference travel is charged as a direct cost when it benefits a sponsored project.***

- ❌ ***Sometimes charging the same travel expense to departmental funds and other times to a grant without justification OR Did we charge the same type of travel to the same account as other trips of similar nature? (in-state, foreign, etc.)***

Translation: ***Are we applying the rules consistently?***

5. Within the Project Period

Question: Did the expense occur during the award period?

✅ ***Conference occurs during the project's approved dates.***

❌ ***Conference is attended after the grant has ended.***

Translation: ***Did it happen while the grant was active?***

SPA & Payroll

Payroll is often:

- **Largest project expense**
- **Highest audit risk**
- **Closely tied to committed effort**

SPA helps ensure:

- **Charges are accurate**
- **Funding is correct**
- **Effort commitments are met**
- **Sponsor expectations are satisfied**

Why ePERs Matter

- **Salary must reflect actual work performed**
  - If an ePER is certified prior to payroll review and a correction needs to be made, that can create an audit red flag
- **Effort commitments matter**
- **Funding distributions must be updated**

Why Cost Transfers Matter

When a cost transfer occurs, SPA asks:

- **Why wasn't it charged correctly initially?**
- **Is documentation available?**
- **Does the project benefit?**
- **Would an auditor understand this explanation?**

SPA & Cost Share

- **Because sponsors expect UCCS to fulfill its commitments, SPA helps:**
  - Track contributions
  - Verify commitments
  - Document expenditures and compliance
  - Report required amounts

SPA & Financial Reporting

- **Many sponsors require financial reporting, SPA prepares:**
  - Financial reports
  - SPA prepares SF425s and other required reporting
  - Expense summaries (actuals vs budget)
  - Reconciliations

SPA & Invoicing

- **Different type of award, different type of invoicing**
  - Cost reimbursable: SPA submits invoices for reimbursement on monthly or quarterly basis
  - Letter of credit: Similar to CR, but requested via the sponsor's portal
  - Installment based: Payments are based on a schedule; return all unused funds unless if approved by sponsor
  - Fixed price: Payments are based on a schedule/deliverables and unused funds remain with us
- **We track and follow up on delayed payments for all types**

SPA & Closeout



- **SPA helps ensure**
  - Expenses are finalized and allowable
  - Payroll is correct
  - Cost share is complete
  - Reports are submitted (dependent on final expenses)
  - Remaining balances are addressed

When Should You Contact SPA?

- **You receive an award**
- **Personnel change**
- **Budget issues arise**
- **Expenses seem questionable**
- **A no-cost extension is needed**
- **Cost transfers are needed**
- **The project is ending**
- **Whenever you're unsure**



Your SPAccountant & Resources

- **Visit Sponsored Projects to find your specific SPA accountant and any other resource documents for various sponsored project processes**





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