Monthly Checklist for

ZF109 Sponsored Program Accounts Receivable One Line Summary

- Review for unfunded overdrafts and remove overdrafts
- Prepare list of **New Awards** - first time on this report
- Prepare list of **Active Awards**
- Prepare list of **Inactive Awards** - Project end date has past

**NEW AWARDS**

- Complete New Award checklist for each new award
- Complete New Award - Limitations and Restrictions checklist for each new award

**ACTIVE AWARDS** (action required for each WBSE on Active Awards list)

- Review Limitations or Restrictions Checklist

  - Execute **CJ13 Project Actual Cost Line Items Report**:
    - Federally funded only, use **SPCAS** cost element group.
    - Review items to confirm an approved CAS form is on file.
    - Use **SPREVWGL** cost element group.
    - Review and provide additional information/documentation that would remove any question as to the allowability of the expense.
    - Use **SPAWEXP** cost element group.
    - "Tick and tie" expenses to documentation. Confirm that all transactions are allowable. This process must be signed by the person reconciling and the person reviewing process.

  - **GAP 200.012 Reconciliation of Financial Transactions**
  - **General Ledger Account Definitions**

  - Execute **ZFR1E Inception to Date w/Plan**
    - **SPAWEXP** Cost Element Group
    - Review Total Project Costs ITD (Inception to Date) Plan to ensure amounts are consistent with the most current award document.
    - Compare ITD Plan to ITD Actual for each budget category.
    - Review for overdrafts or unexplained balances. Discuss any concerns with P.I.
    - If ITD Plan indicates cost-sharing G/L accounts, ensure ITD Actuals are booking to the General Ledger. Discuss any concerns with P.I.
    - Run with SPCAS cost element group and SPREVWGL to check for potentially unallowable charges.

  - **GAP 200.150 Cost Transfers on Federally Sponsored Projects**

- Execute **ZH333 Payroll Activity Detail or Accounting View of Payroll Report in MyResearch**
  - Confirm Salary expenses are allowable and personnel are appropriate.
  - Confirm Fringe Benefit Expenses are allowable
  - Work with your Payroll Representative to make changes, if needed.

- Execute **ZF106 Cost Transfers JV Report - ** **SA** document type (Federal only)**
  - Review report and confirm that transaction is NOT a Cost Transfer.
  - If transaction is a cost transfer as defined in GAP 200.150, reverse the JV and rekey it using the ZF418 Non-Salary Cost Transfer Tool.

- **GAP 200.180 Closeout of Sponsored Project**

**RCC February 2014**
Monthly Checklist for

- Subrecipient Monitoring
  - Programmatic progress is acceptable.
  - Subrecipient is submitting timely invoices.
  - Invoices are reasonable and expenses are allowable.
  - Terms & conditions of subcontract are met.
  - Burn Rate is acceptable. If not, explanation is acceptable.

INACTIVE AWARDS (action required for each WBSE on Inactive Awards list, except 36x and 39x WBSE)

- Execute ZF114 Worksheet - Analysis of Transactions After End Date report.
  - Complete the report and forward it to sponsoredprograms@duke.edu no later than 60 days after the project end date.
  - Instructions for ZF114

- If project is an NIH Training grant (302 WBSE), complete the Obligations for Training Grants worksheet and forward it to sponsoredprograms@duke.edu with the ZF114 report.
  - Obligations for Training Grants worksheet can be found at https://finance.duke.edu/research/forms-resources/forms/index.php
  - Complete the Post Award Close-out Checklist and forward it to sponsoredprograms@duke.edu no later than 60 days after the project end date.
  - Post Award Close-Out Procedures & Checklist can be found at https://finance.duke.edu/research/forms-resources/forms/index.php

- If Government-Owned equipment exists, prepare dispositions instructions and forward it to sponsoredprograms@duke.edu no later than 60 days after the project end date.

- Execute ZG53 Display Status of Closeout Documents report to determine if the Final financial report has been submitted by OSP.

- Review record retention GAPs
  - GAP 200.240 Retention Period of Accounting Documents
  - GAP 200.250 Destruction of Accounting Records

- Submit request to close code to OSP if FFR has been submitted and code has zero balance

ZF110 Projects Ending Within 3 Months

- Determine if a no-cost extension is necessary and process appropriate paperwork.
- Determine new source of funding. If needed, request a cost object in advance.
- Process payroll iForms moving employees from terminating project.
- Cancel or determine new source of funding for Standing Orders.
- Contact vendor and request invoice for outstanding Commitment or cancel outstanding commitment.
NEW AWARD

Checklist, Part I

A. WBS ELEMENT
   1. Does Project have its own unique WBS Element assigned?
   2. Was WBS Element assigned “in advance” due to:
      a. Pre-Award costs?
         If yes, have appropriate approvals been obtained?
      b. Pending receipt of award documents?
   3. Was Unique WBSE sub code is assigned for:
      a. Mini project?
      b. Use of funds is restricted or limited?
      c. Different F&A than parent?
      d. Subaward? Subrecipient’s Name: _________________________________
      e. Program Income?
      f. Internal subcode for management convenience?

B. MASTER DATA - R/3 CJ03 agrees with Award document
   If any of the fields below are incorrect, please contact your OSP Liaison
   1. Is name of P.I. correct? Responsible Person: ________________________
   2. Is name of Sponsor correct? Applicant Name: _______________________
   3. Is Budget Period correct? Start and Finish dates: ________________
   4. Is Project Period correct? Start and Finish dates: ________________
   5. Is SPS Number correct?
   6. Is the Project Name field populated?
   7. Is Long Text Correct?
   8. Is this a Federal Prime Award?
      If yes, the Federal Sponsor is: ________________________________
   9. My OSP Liaison is: ________________________________
      Link to OSP contact
   10. Is Facilities & Administration (F&A) being calculated?
      a. What is the Theoretical Rate?
      b. What is the Allowable Rate?
      GAP 200.330 Facilities and Administrative (Indirect) Costs on Sponsored Projects
   11. Is CFDA Number populated (if Federal)?

C. PLAN - R/3 ZFR1AN (Cost Element Group SPREVEXP)
   1. Are the Total Project Costs the same as the total amount of award?
   2. Are the Plan amounts the same as the approved budget for each Budget category?
   3. Is there Cost-sharing for:
a. Salaries (808000)?
b. Equipment (808100)?
c. Other Costs (808200)?
d. Tuition Remission (808300)?
NEW AWARD
Checklist, Part II

LIMITATIONS AND RESTRICTIONS

<table>
<thead>
<tr>
<th>SALARIES AND WAGES (G/L 60xxxx)</th>
<th>N/A</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Key Personnel’s effort CHANGES are restricted to</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>GAP 200.170 Effort Reporting</td>
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</tr>
<tr>
<td>2. DHHS Salary Cap applies to this project.</td>
<td></td>
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</tr>
<tr>
<td>NIH Salary Cap Worksheet can be found at <a href="https://finance.duke.edu/research/forms-resources/forms/index.php">https://finance.duke.edu/research/forms-resources/forms/index.php</a></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>3. Administrative/Clerical salaries are funded and a CAS form is required (Federal only).</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Direct Cost Exception Form can be found at <a href="https://finance.duke.edu/research/forms-resources/forms/index.php">https://finance.duke.edu/research/forms-resources/forms/index.php</a></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FRINGE BENEFITS (G/L 61xxxx)</th>
<th>N/A</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Current rates have been funded.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fringe Benefit Rates</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2. Fringe Benefits are allowable.</td>
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<tr>
<td>If fringe benefits are not allowable, they are cost shared using G/L 808000</td>
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</tr>
<tr>
<td>GAP 200.140 Cost Sharing on Sponsored Proje</td>
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<tr>
<td>3. Is this project funded with Federal funds?</td>
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</tr>
<tr>
<td>If yes, fringe benefits charges under G/L 610100 are NOT allowable.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CONSULTANTS (G/L 62xxxx)</th>
<th>N/A</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Sponsor has imposed a cap on consultant rate of:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Consultant is NOT a former Duke employee.</td>
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<tr>
<td>Consultants Procedures (Engaging and Paying)</td>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EQUIPMENT (G/L 66xxxx)</th>
<th>N/A</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. I have reviewed GAP 200.100 and GAP 200.135.</td>
<td></td>
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<tr>
<td>GAP 200.100 Capital Equipment Purchases on Sponsored Projects</td>
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</tr>
<tr>
<td>GAP 200.135 Acquisition of Goods and Services</td>
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</tr>
<tr>
<td>2. Sponsor prior approval is required for:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. All equipment purchases, even if in budget</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Only for equipment purchases NOT in budget</td>
<td></td>
<td></td>
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<tr>
<td>c. Exceeding the approved equipment budget by</td>
<td></td>
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</tr>
<tr>
<td>The Pre-Award Office has authority to approve equipment purchases not in budget via the Rebudgeting process.</td>
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</tr>
<tr>
<td>GAP 200.160 Rebudgeting Funds on Grants and Contracts</td>
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</tr>
<tr>
<td>Request for Rebudgeting of Funds form can be found at <a href="https://finance.duke.edu/research/forms-resources/forms/index.php">https://finance.duke.edu/research/forms-resources/forms/index.php</a></td>
<td></td>
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<tr>
<td>4. Project is federally funded, an equipment screening or shared used form is required.</td>
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</tr>
<tr>
<td>GAP 200.080 Equipment Screening and Shared Use on Federal Sponsored Projects</td>
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</tr>
<tr>
<td>5. Title of Equipment vests with:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Duke University</td>
<td></td>
<td></td>
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<tr>
<td>b. Sponsor</td>
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</tbody>
</table>
NEW AWARD - LIMITATIONS AND RESTRICTIONS (Cont'd)

SUPPLIES (G/L 64xxxx)

Is this project federally funded?

- Federally funded projects required an approved CAS form before purchasing:
  - Office, copier, or computer supplies
- GAP 200.340 Cost Accounting Standards (CAS) on Sponsored Projects
- GAP 200.360 Charging Clerical/Administrative Expenses to Federally Funded Projects
- Policy-Directly charging Clerical/Administrative Costs to Federal Awards
- Direct Cost Exception Form can be found at https://finance.duke.edu/research/forms-resources/forms/index.php

TRAVEL (G/L 698600 OR 698700)

1. Sponsor prior approval is required for:
   a. Domestic Travel
   b. Foreign Travel
   c. Exceeding the approved travel budget by

2. I am familiar with Duke University’s travel policies:
   - Travel & Reimbursement Procedures
   - Travel Related Policies

3. Travel reimbursement is limited to Federal domestic rates.

PATIENT CARE COSTS (G/L 696400)

Sponsor prior approval is required when:
1. Approved budget amount is exceeded
2. To rebudget funds to another category

SUBCONTRACT COSTS (G/L 6916XX AND 6971XX)

1. Subrecipient is listed in approved budget.
2. Subaward is fully signed.
   a. The amount in R/3 Plan is the same as the awarded amount.
   b. The dates in R/3 Master Data are the same as the subaward document.
3. OSP pays the subrecipient’s invoices.
4. I want to review subrecipient’s invoices, OSP has been notified in writing.
5. Verify how F&A is applied to subcontracts.

TRAINEE COSTS

1. STIPENDS (G/L 63xxxx)
   a. Listed in approved budget
   b. Do not exceed Sponsor’s cap
   c. Non-Compensatory Award form has been processed
   d. Sponsor restricts fusing funds for any other purpose

2. TUITION AND FEES (G/L 63xxxx)
   a. Listed in approved budget
   b. Do not exceed Sponsor’s cap
   c. Non-Compensatory Award form has been processed
   d. Sponsor restricts using funds for any other purpose

3. STUDENT TRAVEL (G/L 698900) is listed in approved budget.
NEW AWARD - LIMITATIONS AND RESTRICTIONS (Cont’d)

OTHER COSTS

1. **Experimental Subjects** (G/L 622500) expenses are allowable.  
   An approved Protocol is on file.  
   
   **GAP 200.032 Research Subject Payments Using Short-Term Funds**  
   **GAP 200.420 Processing Payments to Research Participants**  

2. Tuition Remission (G/L 63xx)  
   allowable only if individual was paid a salary under G/L 601200  
   **GAP 200.310 Compensation of Graduate Students on Sponsored Research Projects.**

3. Meetings: Business Related (G/L 696000)  
   Federally funded projects – must meet specific requirement to be allowable.  
   **GAP 200.320 Direct Costing on Sponsored Projects**

4. Project is Federally funded projects, requires an approved CAS form before purchasing:  
   a. **Minor acquisitions** (G/L 677xxx)  
      furniture/furnishings, office machines/equipment, or computer items  
   b. **Telephone costs** (G/L 6982-6983xx)  
   c. **Association Due and Memberships** (G/L 690600)  
   d. **Freight, Express, Postage expenses** (G/L 693600)

Direct Cost Exception Form can be found at [https://finance.duke.edu/research/forms-resources/forms/index.php](https://finance.duke.edu/research/forms-resources/forms/index.php)  
**Policy-Directly Charging Clerical/Administrative Costs to Federal Awards**

MISCELLANEOUS ITEMS

1. **Payments** are based on:  
   a. Cost Reimbursement (based on General Ledger expenses)  
   b. Fixed Price (based on deliverables or work completed)  
   c. Advanced Payment  
      If yes, does Sponsor require funds to be invested?  

2. Will the project produce Program Income?  

3. **Rebudgeting** of Funds  
   Sponsor approval is required for  
   a. Budget changes in excess of:  
      $ - or  
      0%  
   b. Budget category exceeding by:  
   c. Is Internal Duke approval allowed?  

   **GAP 200.160 Rebudgeting Funds on Grants and Contracts**

4. Was a **Subcontracting Plan** required?  
   Required for Federal Contracts exceeding $650,000

5. **No-Cost Extension**  
   a. Requires Prior Sponsor Approval  
   b. Internal Duke Approval is acceptable for the first year.

6. The following expenses are **NOT allowed** by Sponsor:

   __________ __________ __________ __________