University of Pittsburgh

Research Accounting
Post Award Grant and Contract Management

Introduction – Award Notification

A sponsored project becomes eligible for establishing a budget and account in the University of Pittsburgh financial system only after an award notification has been received that has been approved by the appropriate department administration and signed off by the sponsoring agency and the preaward Office of Research in Thackery Hall.

To establish a budget and financial account the Office of Research will forward the following documents to the Research Accounting Office. Certain projects will require a master account and one or more subaccounts to manage the accounting for sponsored program expenditures accurately. The listed forms (form 0136 1 & 2, and form 0202) must be provided for each of the separate accounts being created.

- Copy of completed and signed grant or contract and award notification information. (The Office of Research website contains vast information on correct and legal formats for various types of contract acceptable to the University of Pittsburgh)

- Sponsored Program Proposal Submission Form 0136 pages 1 and 2 completed by the department and signed by authorized individuals. http://www.pitt.edu/~offres/forms.html

- Sponsored Programs Detailed Award Budget Form 0202 completed by the department with cost categories tying to the approved sponsor's budget. Budget must equal the award notification. http://www.pitt.edu/~offres/forms.html

Project Account Set Up in the Financial System

New Projects

The award notice, contract copy and forms are given to the appropriate Research Accountant when they are delivered to the Research/Cost Accounting Office. (note department assignments on web site).

The Research Accountant will review the contract and all the documents. If there are questions, the Office of Research Grants Officer and/or the Department Sponsored Projects Administrator will be contacted.

Once the Research Accountant feels that all needed information is available, a master account and when necessary a separate subaccount, with the master account as the billing number, will be created in the postaward data base of the Research Proposal and Accounting (RPA) system according to the paperwork received. All project attributes are reviewed and set up to assure proper project management according to the sponsor’s rules and regulations.

Research Accounting guarantees a 72 hour turn around for having accounts created unless there are problems or necessary information is not available.
Project numbers are six digits in the project segment of the University accounting number and are assigned by agency type to assist in ease of identification.

01xxxx – National Science Foundation
07xxxx – Department of Education – letter of credit
10xxxx – DHHS letter of credit (includes NIH)
40xxxx – Other federal agencies (includes agencies that require invoicing)
60xxxx – State and local government
70xxxx – Private agencies (includes foundations and companies)
90xxxx – Pharmaceutical and drug companies

Budgets are entered for the project according to the 0202 forms. The total of the single budget for a one account project is matched to the notice of grant award and contract. For sponsored programs with multiple subaccounts the total of all accounts is matched to the notice of grant award and contract.

Indirect costs are verified with the signed contract. The Research Accountant will set up the appropriate formula to make certain indirects calculate correctly for each individual project account.

Creation of Oracle Financial System Account
An automated overnight import process occurs for all projects that have the appropriate completed activation status in the RPA system. These projects are posted every morning to the Oracle system and are then ready for project expense accounting.

Department Notification of Project Numbers
Once the projects are posted to the Oracle system, an account activation report automatically prints out (RPAR105). A copy of this report is mailed by Research/Cost Accounting to the project administrator designated by the department.
Department administrators are asked to review all the information on the RPAR105 and inform the Research Accountant assigned to the department of any questions or discrepancies needing correction.

Project Add-ons
Sponsored programs frequently have funds awarded for more than one year. When the award identification number does not change for multiple year awards the same project number is maintained as new funding becomes available.
For the new additional new award period the following needs to be sent to the Office of Research:
- Stock 136 pages 1 & 2
- Notice of grant award
- Budget form 0202
It is critical that additional award information be submitted through the Office of Research as close to the new year begin date as possible to assure funding is added preventing overdraft situations.
Office of Research will forward the documents to Research/Cost Accounting in the same manner as discussed above for new projects. The Research
Accountant will add the budget and extend the end date within the usual 72 hour guaranteed time frame.

**Early Account Project**

Certain agencies allow 90 day preaward spending at the department’s risk. Other agencies have a time consuming contract approval process that delays receiving a signed agreement in a timely manner. To allow for proper sponsored project management an early account number in the Oracle financial system may be appropriate.

To request an early account project number, the department needs to process the Request for Approval for Early Account Number Form 0146 [http://www.pitt.edu/~offres/forms/0146_intro.html](http://www.pitt.edu/~offres/forms/0146_intro.html) through the Office of Research. Detailed information also has to be provided to establish assurance that a sponsored project is going to be awarded by the agency. The Office of Research will contact the agency and will only approve an early account project number if the grant’s officer is assured that funding will be received.

Again, the Office of Research will forward all the appropriate documentation to Research/Cost Accounting for project creation in the financial system as discussed above for new projects.

Once the official award document is received, the activated budget must be compared to the awarded budget. Research Accounting must be contacted to discuss discrepancies.

**Extension of Project End Dates**

Situations occur where a sponsored project contract can not be completed in the originally agreed upon time frame and an extension of time needs to be requested.

The University has federal expanded authorities under NIH and NSF regulations. This means that the Office of Research can give up to a year extension of time without consulting NIH or NSF provided the department makes the request to the Office of Research no later than 30 days before the end of the original contract period.

A written request for an extension of time must be made directly in writing to all other agencies at least 60 days in advance of the project end date. Obtaining permission can be delayed if not requested timely. This request must contain appropriate University of Pittsburgh signatures and be processed through the office of Research.

Research Accounting has an obligation to send financial reports to agencies 90 days after a sponsored project end date. Research Accounting will not accept information from the department stating that an extension has been requested but not yet approved in writing as a reason to avoid the 90 day reporting requirement.