

# Post Award Grants Manual



Bloomsburg University

2012

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## Introduction

Have you been awarded a grant and are wondering what to do next? This guide will provide you with information that will enable you to manage your grant successfully. This manual includes policies and procedures with regards to cost center/WBS set up, payroll, purchasing, travel, and reporting of grants. Each section will provide an overview of the University policies and procedures for that topic as well as provide you with links to the web page for that topic.

### **Award notification and award letters**

Once you have received notification that you have received a grant, the first thing you need to do is notify the Director of Grants and the Grant Accountant. You will need to work with the Director of Grants who will be responsible for obtaining the necessary signatures on the award letter, sending it on to legal counsel, if necessary, and returning it to the awarding agency. Once the awarding agency sends the fully executed award letter back to the University, the Director of Grants will forward it to the VP of Finance to obtain approval to set up a new cost center or WBS number. Once approval is obtained, the award letter will be forwarded to the Grant Accountant for cost center/WBS number and budget set up. Please keep in mind that each grant will have its own cost center/WBS number and **NO** funds may be spent and work should **NOT** start until you have been contacted by the Grant Accountant.

### **Meeting with Grant Accountant**

The Grant Accountant will contact you to set up a meeting once the cost center/WBS number and budget have been set up in the SAP System. At the meeting, the Grant Accountant will provide you with the cost center/WBS number, and review the policies and procedures for managing your grant. At this time feel free to ask any questions you may have in regards to your grant. You can now start working on your project and utilizing your funds. At any time you

may contact the Grant Accountant at 389-4022 or the Director of Grants at 389-4129 to discuss any questions or concerns you may have.

### **Grant Budget**

Grant budgets are set up at the six-digit commitment item level. Due to this detailed level of budgeting, it may be necessary for budget transfers to occur between commitment items. If you need a budget transfer to be completed, please contact the Grant Accountant and they will transfer the funds for you. An example of this would be as follows: You have received a grant from the National Science Foundation and have an approved budget for \$5,000 in supplies. The budget is entered into SAP under commitment item 660315- lab supplies at initial set up. As your research progresses, you realize that you need to purchase some chemicals which falls under commitment item 660300. This is still considered a supply for your grant purposes, but for budget purposes, a transfer will need to be made to move funds from lab supplies- 660315 to chemicals-660330. Once you contact the Grant Accountant, they will review the grant budget to make sure the transfer is allowable under the grant budget, will make the transfer, and will notify you when the transfer is complete.

Please remember that the budget is ultimately the responsibility of the Project Director since their name is listed on the grant.

There is a [Commitment Item/GL Account Listing](#) on the Procurement webpage that you can refer to when placing orders for your supplies or other items.

### **Business Intelligence (BI)**

Since most faculty do not have access to SAP, the University has a budget reporting tool called Business Intelligence or BI that is available to all faculty and staff who are responsible for budget monitoring. The University is currently using BI version 7.0 which is accessible through the ESS portal.

The Grant Accountant will set up your BI access when you receive a grant and will also personalize your budget for you so that you will only see the grant budgets that you are responsible for. Personalization will minimize the steps you will have to take to view your budgets with BI. The Grant Accountant will also provide you with an individual training session on BI at your request. A [BI training manual](#) which contains login instructions as well as basic report navigation is also available to guide you through reports.

### **Grant Expenditures**

Grant Expenditures must follow all applicable rules and laws noted in your grant agreement. All Federal grants must also comply with the following OMB circular Rules- A-21, A-110, and A-133.

All invoices for grant expenditures will be approved by the Project Director and then sent to the Grant Accountant for approval before they can be paid. The Grant Accountant also approves all expenditures entered into SAP before the order is placed or the service is rendered.

The Grant Accountant will create and update a grant spreadsheet specific to your grant's budget approximately every two weeks. It is the Project Director's responsibility to inform the Grant Accountant if anything is incorrect or anything is missing. If the Grant Accountant does not hear any response from the Project Director, they will assume that the Project Director has reviewed the spreadsheet and that all information is correct.

Please remember that the Project Director is ultimately responsible for all grant purchases.

## **Grant Management Procedures**

The next sections will provide you with a general overview of the University policies and procedures in relation to payroll-dual employment, release time, and student payroll, purchasing of goods and services, travel, and grant reporting. It is always a good idea to review the web pages on each section to get a more in depth understanding of the policies and procedures.

It is important to remember that you **MUST** always follow the University policies and procedures as well as any policies and procedures specified by your granting agency. Grant purchases, travel, etc. are handled the same way any other purchase or travel is done throughout the University.

## **Payroll**

### **Dual Employment/Compensation**

Dual employment/Compensation payments are payments for work performed outside the employee's normally assigned duties, department and/or work schedule. Often times a Project Director will budget for this type of compensation in their grant budgets. The most common example of this would include payments to Project Directors for research work done over the summer.

Prior to starting the work you wish to receive compensation for a form called the ["Request for Dual Employment/Compensation"](#) must be completed and approved. The Director of Grants will be responsible for initiating the form so it is the Project Director's responsibility to contact the Director of Grants and provide them with the information necessary to complete the form. Please keep in mind that it may take several weeks to obtain all approvals so please plan accordingly.

## **Release Time**

Another common form of compensation on grants is release time in which the University will grant you release time from your normal course work during the academic year to conduct research or work on a grant. Release time must be included in such a manner in the grant budget for it to be allowed. Prior to submitting a grant proposal that includes release time, a form must be completed and approved by the Dean of your College. This is part of the grant submission process. Once the grant is awarded, you must also notify your department chairperson and Dean of when you plan on taking the release time and they will either approve this or ask that you take it at different time in the event that they cannot find someone to cover your course (s). Release time is most commonly granted for one course during an academic semester. Your salary and full benefits will then be charged to the grant for that course (s) (ie. You are granted a 25% release time or a one course release time, therefore, 25% of your salary and full benefits will be charged to the grant).

## **Student Payroll**

Students (Undergraduate, Graduate, and Graduate Assistants) are eligible to work on grants as long as it is an allowable expense included in your grant budget and the students are approved by the Financial Aid or Graduate Office. Below are the policies and procedures that must be followed in order to be eligible to work on grants. [PRP 4722- Student Employment/Payment from Grant Accounts](#) is the policy covering student employment on grants.

## **Undergraduate, Graduate Students, and Graduate Assistants**

It is imperative that the procedures below are followed to ensure timely payments are made to the students. All procedures must be completed and a placement card must be completed and signed by the Project Director and forwarded to payroll **PRIOR** to the student starting employment. It is the Project

Director's responsibility to notify the student of the forms that they are required to complete.

1. The students must complete the following:
  - a. [Student Employment Application \(Academic Year/Summer\)](#)- this needs to be turned into the Financial Aid office.
  - b. [Free Application for Federal Student Aid \(FAFSA\)](#)- this needs to be turned into the Financial Aid office.
  - c. The following payroll forms are mandatory (if not currently active in the student payroll system): I-9, W-4 (IRS Tax Withholding Form), Ethnicity/Racial Identification Form, Direct Deposit Form, and the Local Earned income Tax Residency Certification Form. The Change of Address and Local Services Tax (LST) Exemption Form are only completed on an as needed basis. All student employee [payroll forms](#) can be found on the Human Resources Website under Payroll.
  
2. The Project Director must complete the following:
  - a. Grant Appointment Form- this form can be obtained by contacting the Director of Grants
  - b. A Supervisor's Agreement must be on file with the Financial Aid Office. This form can be found on the University shared drive (S/BU Documents/Supervisor Agreement)
  - c. Placement Card (Once received from Financial Aid this should be completed and signed. It should then be turned into student payroll
  - d. Payroll checklist- A payroll checklist should be completed for each student employee and all forms, etc. on the checklist should be turned in together as a packet to the payroll office. Please note that a copy of the grant appointment form, although not included on the checklist, should be included with the packet submitted to payroll. Currently, this will be provided to you upon request.



- e. If paying students through a stipend rather than by submitting hours each payroll period, an e-mail needs to be sent to Ms. Karen Hicks in the payroll office notifying her of this. Please include the following information in your e-mail: amount of stipend to be paid each payroll period, total amount to be paid, and the period of employment.

The Project Director should inform the students of the forms they need to complete and where they could find them. The employment application and FAFSA should be turned into the Financial Aid office by the student. The completed payroll forms should be given to the Project Director to hold until the payroll checklist is complete. The Project Director should complete a Supervisor's Agreement and keep on file in the Financial Aid office if not current. This must be completed annually. The Project Director should contact the Director of Grants and complete a Grant Appointment form. Once the Grant Appointment form is completed, the Director of Grants will forward the form to the Financial Aid Office. (Please remember to make a copy of the form to send in with the Payroll checklist) Once Financial Aid has reviewed the students information and has verified that the student has completed the application and FAFSA and it has been determined that the student is eligible to work, a placement card will be issued to the Project Director. The Project Director must complete and sign the placement card and attach it to the payroll checklist. The payroll checklist should now be complete and all information must be turned into the Student Payroll Office in order for the student to start getting paid. Once everything is turned in, the student may begin working.

Once the student begins working, they must enter hours into E-time and the Project Director must approve these hours bi-weekly in order for the student to be paid for those hours. The student has until midnight of the Friday in which the pay period ends to enter hours. The Project Director has until noon on the Monday following the end of the pay period to approve hours. Please see the example below in which the pay period ends on Friday, March 23, 2012.



### **REMINDERS and TIPS for Student payroll**

1. A student **CANNOT** start working until all paperwork has been completed, a placement card has been received, and the payroll checklist (packet) is forwarded to the Student Payroll Office in the Waller Administration Building, Room 121.
2. A student must be paid an hourly rate of at least \$7.25/hour, the current minimum wage.
3. A student can work a maximum of 20 hours per week if the student is taking classes. This rule applies to the academic year as well as the summer. For students that are not taking classes in the summer, the general rule is that the student can work 37.5 hours per week.
4. In the summer, any session that a student is not considered a full time student (at least six credits), the employer portion of FICA benefits (Social Security and Medicare) will be charged to the grant. Currently the rate is 7.65%. Please keep this in mind when budgeting for student payroll if you know you will have students working in the summer. Also, if you did not budget for benefits and the grant will allow for benefits, the total amount to be paid to the student will be decreased by these benefits. If the grant

will not allow for these benefits, the Project Director's department will be charged for the benefits. It is the Project Directors responsibility to make the Department Chairperson aware of this and if needed find other means to cover these benefits.

5. A student cannot hold more than one position on campus at the same time without prior approval from the Financial Aid office.
6. If hiring a graduate assistant to work on a grant, they must meet all the University graduate assistant requirements.

# Purchasing

The most important thing to remember about purchasing is that all the University purchasing policies and procedures **MUST** be followed when purchasing anything from grant funds. The [purchasing website](#) has recently been updated and has a multitude of useful information.

It is also important to remember that when grant funds reach the University they are considered public funds and therefore must follow the PASSHE/BU policies on Expenditures of Public Funds listed below:

[PASSHE Expenditures of Public Funds- Guidelines, Standards, and Limits](#)

[Bloomsburg University Policies/Procedures and Supplementary Information](#)

## **I need to buy something so what do I do next?**

There are different procedures that will need to be followed depending on the type of item you are purchasing and the dollar amount of the purchase. There is also a form called "[What Form/Method Do I Use to Make or Request Payment](#)" that can be used to help you determine the best method to be used for purchasing and paying for that specific item.

**Purchasing cards-** The purchasing card is the most common method used to purchase goods and supplies under \$1,000. The purchasing card is an internationally accepted VISA credit card issued to authorized University personnel to be used for business purposes. The purchasing card does not go against your credit and is paid directly by the University. It is your responsibility to reconcile the purchasing card at the end of each month making sure that each

purchase is coded to the correct fund center and commitment item. The reconciliation must be turned into the Accounts Payable Office each month along with all receipts by the due date, where they will be audited for compliance with purchasing card procedures as well as the spending guidelines for public funds.

Purchasing cards **CAN** be used for the following items:

1. Office, educational, lab, maintenance, and other operating supplies
2. Equipment, furniture, or furnishings up to \$1,000
3. Software and/or corresponding software licenses up to \$1,000 (except Adobe, which should be a Purchase requisition on SAP)
4. Overnight shipping/courier services such as FedEx, UPS, etc.
5. Postage costs for shipping a parcel from the post office where a receipt is provided, excluding the purchase of stamps
6. Travel related expenses for speakers and candidates, such as hotel and transportation (speaker fees must be submitted on a purchase requisition)
7. Seminar/conference registration with no associated travel and under \$1,000
8. Job fairs
9. Food, if the cardholder has a university food purchasing card and has completed a Justification/Approval for Food Purchases form
10. Memberships/subscriptions/licenses under \$250 that bear a direct relationship/benefit to employee(s) current position duties and/or offset the cost of a professional conference that the employee is attending
11. Paypal if the seller **only** accepts Paypal for payment and documentation is provided as part of the reconciliation

Purchasing cards **CANNOT** be used for the following items:

1. Goods and supplies in excess of the single transaction limit of \$1,000
2. Multiple purchases to the same/similar vendors, in the same time period, with the intent of circumventing the single transaction limit of \$1,000

3. Travel- related expenses for students, faculty and staff such as hotels, transportation, and meals, which must be processed in accordance with travel guidelines
4. Any type of service including but not limited to:
  - a. Honoraria
  - b. Consulting services
  - c. Repair and maintenance services
  - d. Temporary help
  - e. Catering services
5. Miscellaneous items such as:
  - a. Cash advances
  - b. Personal item, even if the intention is to reimburse the University
  - c. Promotional items and University clothing
  - d. Gifts and awards
  - e. Flowers
  - f. Alcohol
  - g. Food (unless an approved purchase on a food purchasing card)
  - h. Telephones and cellular phones
  - i. Merchandise for resale
  - j. Small electronic equipment such as iPads, epads, ereaders, and digital cameras
  - k. Desktop and laptop computers and printers
  - l. Memberships/Subscriptions/Licenses over \$250.01

**Important Things to Remember when using a p-card:**

1. The University is tax-exempt so it is the cardholder's responsibility to notify the vendor of this. If sales tax is charged, it is the cardholder's responsibility to contact the vendor and get a credit for the tax.
2. There is a single transaction limit of \$1,000 and a monthly transaction limit of \$3,000.

3. All receipts must be kept and turned in with the monthly purchasing card reconciliations
4. The full documentation on the [Purchasing card procedures](#) can be found on the Procurement webpage.

### **Purchase Requisitions/Purchase Orders**

Purchases for those items prohibited from being purchased with a purchasing card will require a purchase requisition to be put on the SAP system. There are a few items that need prior approval in which an RO number will be issued. These items include food, gifts, or promotional items.

**Food purchases**- In order to purchase food you must first obtain an RO number. To do this, you must complete a Justification/Approval for Food Purchases form and have it approved by the Grant Accountant. This form will then be forwarded to the Purchasing Department and you will be issued an RO number. This RO number will need to be provided to ARAMARK or the food vendor that you will be using. Once you receive the RO number or receive the invoice for the purchase, you can enter the PR on SAP and reference the RO number in the text.

\*\*Food can be purchased on a food card if you have been previously approved to have a food card. When food is being purchased on a food card, you do not have to obtain an RO prior to purchasing the food but you must include a completed food approval form with your food card reconciliation for each food purchase that you have made.

If your event is considered a business meeting, a Business Meeting Meal Form must be completed.

Please follow all guidelines in relation to purchasing food from a grant. The guidelines, Justification/Approval form, and Business Meeting Meal Form can be found below:

## [Justification/Approval for Food Purchases Form](#)

## [PASSHE Expenditure of Public Funds, Guidelines, Standards, and Limits](#)

## [Business Meeting Meal Form](#)

**Gifts/Awards/Promotional Items-** In order to purchase gifts, awards, or promotional items, you must first obtain an RO number. In order to obtain an RO number, you must complete a [Justification/Approval for Gift/Award/Promotional Purchases](#).

These items should be ordered using a PR and referencing the RO number in the text. These items should not be purchased using a purchasing card. Also, you must follow the University/PASSHE spending guidelines when purchasing these types of items. These items must also be included in your grant budget in order to purchase them. Please be sure to use commitment item 660700 when purchasing approved gifts and use 660715 for promotional clothing.

Below you will find a few documents/webpages that should be reviewed prior to making any purchases with your grant funds. These can be found by following the links below or they can be found on the Purchasing/Procurement website or the Finance and Business Services website.

## [Duplicating Services](#)

## [Speaker Engagement Contract](#)

## [Unauthorized Purchases](#)

## [What Form to Use to make a Payment or Request](#)



## **Travel**

All Faculty, Staff, and Students traveling under a grant **MUST** follow the University policies and procedures for travel expenditures. The [Management Directive](#) for travel can be found on the Finance and Business Services webpage under Travel Info. This directive provides the travel procedures for the Commonwealth of

Pennsylvania. Also, the [PASSHE Board of Governor's Travel Policy](#) can be found there as well.

Before anyone travels, a [Travel Approval Request](#) form must be completed, approved and turned into the Budget Office so that a funds reservation can be placed on the SAP system. This **MUST** be done prior to traveling or renting a vehicle through Enterprise. Included with this form must be a mileage calculator form, documentation of your trip, ie. conference agenda, and any other pertinent information that you wish to include so that an approver can review the expenses and the details of your trip. This form is an estimate of what you think your travel expenses will be. Please include everything that you think you will encounter along the way, ie.. taxi, parking fees, etc. as additional expenses may not always be approved at a later time. Even if you are requesting **NO** reimbursement, this form must still be approved and will be kept on file in the budget office for insurance purposes **ONLY**.

Once approved, The Budget Office will send back a copy of the TAR to you and the department secretary or administrative staff with the funds reservation (FR) number on the form. Please keep this copy as it must accompany the Travel Expense Request when asking for actual reimbursement of expenses.

Also please note that anytime an employee is taking students with them off campus, a [Student Off Campus Field Trip form](#) must be approved along with the Travel Approval Request. This form must also be signed by the students on the day of the trip and the original should be sent to the Accounts Payable Office with your Expense reimbursement.

At this time you can either reserve your rental vehicle through Enterprise or through the University by completing the following forms:

[Vehicle Reservation Request Form- Short Term](#)

[Vehicle Reservation Request Form- Long Term](#)

Please keep copies of **ALL** receipts while in travel status so that you will have them when you return to complete the Travel Expenditure Form.

Once you have returned from your trip, it is now time to complete the [Travel Expense Form](#). You have 60 days to complete this form, have it approved by all parties and turn it into Accounts Payable to be paid. If 60 days pass and it has not been submitted for payment, you must include a memo to the V-P of Finance detailing why the forms were not submitted in the 60 day time frame. You must also obtain their signature in order for this to be paid.

Also, there is a separate form that will need to be completed called the [Request for Travel Employee Vendor Number](#) if you are new to the University or this will be the first time you are requesting a travel reimbursement. If you would like your travel reimbursement directly deposited into your bank account, there is a form called [Request for Direct Deposit](#) that must be completed and turned in to Accounts Payable otherwise you will be issued a paper check. (This does not follow how you receive your bi-weekly pay-ie. If you receive your pay by direct deposit, you will still need to complete the Request for Direct Deposit for travel purposes)

Each department is different in that some require the faculty to complete the travel forms and others the department secretary or administrative staff completes them. You must follow whatever guidelines related to travel that your department follows as well as all the University policies and procedures and of course the granting agencies' policies related to travel if any have been noted.

Below are some links to important travel information that you will want to become familiar with. Also, if at any time you are unsure as to something related to travel or on how to complete a form you can always contact the Grant Accountant at extension 4022 or contact any of the Accounts Payable staff.

[All Travel](#)

[Travel Forms](#)

[Travel FAQ's](#)

[Travel Information](#)

[Travel Forms](#)

[Travel Tools](#)

[Travel Flowchart](#)

[Enterprise and Travel Form/ Process Training Guide](#)

[Vehicle Reservations](#)

[Student Off Campus Field Trips](#)

[GSA Subsistence Rates](#)

[GSA Subsistence Rates – Foreign Travel](#)

[Allowable and Reimbursable Expense Matrix](#)

### **Travel Card:**

A travel card is available for all employees who will be doing work related travel. The travel card does not go against your credit but the travel card statement will come directly to your house and you will be responsible for timely payment of the entire balance. That is why it is imperative that you submit your travel reimbursement requests as soon as you return from your trip. If you encounter any late fees on the credit card or finance charges, it is your responsibility to pay them and they are NOT reimbursable by the University. If you submit your reimbursement requests (Travel Expense Forms) in a timely manner, you should have these funds reimbursed before the travel card statement arrives.

If you have traveled using your travel card and for some reason have not received a travel card statement, you can pay the bill on- line and you should contact the travel card company and let them know that you are not receiving the statement. This cannot be used as an excuse for the University to reimburse late fees or finance charges incurred.

Below you will find the travel card policy and FAQ's as well as the enrollment form for the travel card. The enrollment form should be turned into the Accounts Payable supervisor.

[Travel Card Information](#)

[Travel Card Policy](#)

[Travel Card FAQ's](#)

[Travel Card Enrollment Form](#)

## **Reporting Requirements**

**Financial Reports-** The Grant Accountant will file all federal grant financial reports and most other financial reports as well. If the financial report happens to be part of a final narrative or

performance report, the Grant Accountant will provide you with the financial information that is necessary for you to input into the report. If this is the case, you will need to give the Grant Accountant a detailed account of what information you need as well as sufficient notice to gather that information as some information may be take more time to gather than other information.

**Narrative Reports-** Any type of narrative progress or final report will be the responsibility of the Project Director. If possible, the Project Director should send a copy of these reports to the Grant Accountant so a copy can be kept in the grant file.

**Other Reports-** If there are any other reports required, please notify the Grant Accountant and they will determine who is responsible for completing and submitting the report.

**Audits-** If any of your grants have been selected for audit, the Grant Accountant will notify the Project Director. Most of the time the auditors will work directly with the Grant Accountant but there are times where they will want to speak with the Project Director or look at their files. The Grant Accountant will coordinate the meeting between the Project Director and the auditors if necessary.

## **Contact Information**

If you are unsure on something, please ask before making any assumptions or taking any actions. Although there is a vast amount of information in this manual to help you, it is also very general in nature. It is important that you become familiar with

all the policies and procedures related to all items that you have budgeted for in your grant. Most, if not all, of the information will be found on the Finance and Business Services, Human Resources, Financial Aid, and Procurement websites.

You can also contact the Grant Accountant at extension 4022 or The Director of Grants at extension 4129 with any and all questions that you may have. They will be able to lead you in the direction of who you need to speak with or what steps you will need to take in order to achieve what you are asking.