GRANTS TRAINING

Presented by the following Departments:

OFFICE OF SPONSORED PROGRAMS
PURCHASING & ACCOUNTS PAYABLE
CONTROLLER’S OFFICE
HUMAN RESOURCES
Overview

- OSP Website
- Proposals
- New Awards
- Managing a Grant
  - Compliance
  - Cost Transfers
  - Invoicing
  - Modifications
  - Financial Reporting
- Closeout
OSP Website

http://www.fit.edu/research/osp/
Proposals

• Works with Principal Investigator (PI)

• Types of Grants:
  Federal, State, Private
  Pass Through
  Fixed or Cost Based
Proposals Cont.

PI:

• Locate Funding Opportunity
• Contact OSP

OSP staff:

• Assist in developing the internal budget.
• Establish PI’s account within the online agency websites (NSF, NIH, NASA).
• Provide support on how to upload a proposal into the Federal online submittal portal.
Proposals Cont.

• The internal budget must be routed for signatures and returned, prior to submittal of the proposal.

• Once the proposal is complete OSP reviews and submits the proposal.

• If a Subcontractor is required for the project, OSP will draft and negotiate the subcontract, on behalf of the Institution.
New Awards

• OSP is Notified of an award.

• Action Taken by OSP:
  ✓ Review the grant or contract terms and conditions on the award.
  ✓ Negotiates the award with the agency and signs on behalf of the institution.
• When the award is fully executed, OSP processes the new award.

• The Project Authorization Form (PAF) is created. Terms and conditions are documented on the PAF, such as contract type (fixed or cost), invoicing terms, budgeting restrictions, reporting requirements, and any other restrictions.

• The PAF, Internal Budget, and Contract are emailed to the PI, Department staff, and OSP staff.
Opening a Grant

• The OSP Staff Accountant will:

✓ Create an index and fund number.
✓ Enter the project information into Banner and creates a budget for Operating Expenses.
✓ Enter Indirect and Fringe Rates.
✓ Email the new index number, fund number and organization number to all parties.
✓ Requests position control number and labor budget (Accounts 6xxxx).
Human Resources Process

Faculty

New hires
(Electronic Personnel Action Form – EPAF)

- I9 & W4

Current employees (HR Action Form)

- Hourly rate
- Beginning & end dates
- Vacation payout
**Florida Institute of Technology**

**HUMAN RESOURCES ACTION FORM**

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<tr>
<th>ID #</th>
<th>900123456</th>
<th>First Name</th>
<th>Abcdef</th>
<th>MI</th>
<th>Last Name</th>
<th>Ghijk</th>
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<tr>
<td>Citizen:</td>
<td>Yes ☐ No ☐ Permanent Resident ☐</td>
<td>Start Date</td>
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<td>End Date (if applicable)</td>
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<td>Effective Date of Change</td>
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**ACTIONS (NOTE: EPAF required for New Hire and Rehire)**

- ☐ Promotion
- ☐ Full Time
- ☐ Temporary
- ☐ College Roll/GSA
- ☐ Part Time
- ☐ Work-Study
- ☐ Title Change
- ☐ Rate/Hours Change
- ☐ Labor Change
- ☐ End Job Date
- ☐ Separation
- ☐ Transfer/Department Change
- ☐ Adjunct

**EMPLOYEE INFORMATION**

- E-Class: 07, 08, or 16
- Position #: Gxxxx
- Suffix #: 00
- Position Title: Professor etc.
- Supervisor Name: Supervisor
- Supervisor ID#: 900654321
- Salary: $32,307.72
- Hourly Rate: $80.768
- Web Time Entry: Yes ☐ No ☐
- Hours/Pay 40
- Hours/Day 4
- FTE: 0.5
- # Pay Factors: 10
- Job Location: FL
- Home Org: 123456789
- Pay Check Dist Org: 123456789
- Time Entry Org: 123456789

**BUDGET**

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**SEPARATION (Note: Submit Checkout Form to Human Resources)**

- Grant Funded: Yes ☐ No ☐
- Indicate Reason for Separation:
  - ☐ Voluntary (Please attach resignation or retirement notice)
  - ☐ Involuntary (Please attach appropriate documentation)
  - ☐ Resignation
  - ☐ Retirement
  - ☐ Performance
  - ☐ Job Abandonment
  - ☐ Job Elimination
  - ☐ Other

**COMMENTS**

Ex: "Greencarding 8/5/2013 - 12/21/2013"
**Florida Institute of Technology**

**HUMAN RESOURCES ACTION FORM**

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<th>ID #</th>
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<tr>
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**ACTIONS (NOTE: EPAF required for New Hire and Rehire)**

Check all that apply:

- [ ] Promotion
- [ ] Temporary
- [ ] Title Change
- [ ] End Job Date
- [ ] Transfer/Department Change
- [ ] Full Time
- [ ] College Roll/GSA
- [ ] Rate/Hours Change
- [ ] Separation
- [ ] Part Time
- [ ] Work-Study
- [ ] Labor Change
- [ ] Adjunct

**EMPLOYEE INFORMATION**

- **E-Class:** 07, 08, or 16
- **Position #:** 00
- **Suffix #:** 00
- **Position Title:** Professor etc.
- **Supervisor:** Supervisor 900654321
- **Supervisor ID#:** 900654321
- **Salary:** $61383.68
- **Hourly Rate:** $80.768
- **Web Time Entry:** Yes □ No
- **Hours/Pay:** 80
- **Hours/Day:** 8
- **FTE:** 1
- **Pay Factors:** 9.5
- **Job Location:** FL
- **Home Org:** 123456789
- **Pay Check Dist Org:** 123456789
- **Time Entry Org:** 123456789

**BUDGET**

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**SEPARATION (Note: Submit Checkout Form to Human Resources)**

- **Last Day Worked:**
- **Grant Funded:** Yes □ No
- **Indicate Reason for Separation:**
  - [ ] Voluntary (Please attach resignation or retirement notice)
  - [ ] Involuntary (Please attach appropriate documentation)
  - [ ] Resignation
  - [ ] Retirement
  - [ ] Performance
  - [ ] Job Abandonment
  - [ ] Job Elimination
  - [ ] Other

**COMMENTS**

Ex: “End of greencarding”
Students

Graduate Student Assistantship (GSA)

- Workflow in PAWS
- EPAF
- I9 & W4

College Roll

- Post position
- EPAF
- I9 & W4
Managing the Grant

- Starting the Spending Process
- Compliance
- Cost Transfers
- Invoicing
- Modifications
- Financial Reporting
- Closeouts
Compliance

- Reviewing Expenses
- Terms of the Contract
- OMB Circulars
- Is the expense allowable, necessary, and within the period of performance?
Expenses to the Grant

- Petty Cash
  - Less than $50
- Check Requests
  - $51-1500
- Purchasing Requisition
  - Over $1500
- Travel Reimbursement
- Procurement Cards
Purchasing and Accounts Payable

• The link to our web is www.fit.edu/purchasing-ap
• If ever any questions email tkenefick@fit.edu
• In the training we will be reviewing key aspects of established procedures.
• In many instances procedures were written to conform to requirements of Federal Agencies and IRS rules.
• Follow the procedures.....do not deviate.
• Unallowable Costs/Purchases:
  Advertising
  Public Relations Costs
  Alumni Activity Costs
  Bad Debts
  Local Civil Defense Project Costs non on Institution’s Premises
  Commencement & Convocation Costs
  Institution Furnished Automobile Costs for Personal Use
  Contingency Provision Costs
  Defense and Prosecution of Criminal & Civil Proceedings, Claims, Appeals and Patent Infringement Costs
  Depreciation Reserves Costs
  Donations or Contributions
P-Cards on Grants Cont.

• Unallowable Costs/Purchases:
  Entertainment Costs (includes amusements, diversion & social activity)
  Executive Lobbying Costs
  Fine and Penalties (including late fees)
  Goods and Services for Personal Use
  Housing and Personal Living Costs
  Insurance Costs to Protect against Defects in Institution’s Materials or Workmanship
  Interest, Fund-Raising and Investment Management Costs
  Lobbying Costs
  Losses on Other Sponsored Agreements
  Membership Costs in Civic Clubs, Community Organizations, Country Clubs, Social or Dining Clubs or Organizations
P-Cards on Grants Cont.

• Unallowable Costs/Purchases
  Pre-agreement Costs prior to effective date of agreement
  Recruiting Costs for Help-Wanted Advertising
  Selling & Marketing Costs of Products or Services of the Institution
  Severance Costs in Excess of Institution’s Normal Severance Pay
  Specialized Service Facilities Charges in an amount more than aggregate costs of:
    • Service over a long-term period
    • Student Activity Costs
    • Airfare Travel Costs in Excess of lowest available commercial discount airfare or customary standard coach airfare
Grants Training Purchasing
Requisitions/PO’s

• Proper Allocation of Expense

Budget Expense Account Verification
FGIBDST/Org Budget Status

Selecting Appropriate Expense Account for Commodity
Requisitions/PO’s Cont.

- Expense Account starts with (e.g. 700 numbers)
  72254 Equipment less than $1500
  79130 Equipment $1500 +
  72220 Freight
  72156 Laboratory supplies
  72199 Supplies other
Grants - Subawards

• New Vendor Information Request:
  To Include Forms as a part of the Subaward processing.
  Principle Investigator and/or OSP.
  W9.
  Vendor Registration.
  Purchasing Website Link.


Grant Closing

- Releasing Encumbrances First By Closing Open POs
- Procurement Card Assigned to Grants
- Updating in Works the new Grant Accounting Information
- No New Grant
- Closing Procurement Card for Expiring Grant
Grants & Fiscal Year Closing

• Fiscal Year Closing
  Closing Schedule issued in Feb/March by Controller’s Office (Including non-expiring Grants)

• Action Items are to be completed by Cut-off Dates (e.g. – March 30/last day to submit approved purchase requisitions to Purchasing for posting against current budget
Grants & Fiscal Year Closing Cont.

• Requisition Alternate After Cut-off Dates

• Input Requisition with May 1 dates
  Order Date
  Transaction Date
  Delivery Date
Accounts Payable

All Grant related invoices need to be sent directly to OSP for approval.

- Check Request
- Travel and Expense Reports

From the submitting Department to OSP for approval. OSP will then forward to Accounts Payable for posting & payment process.
Cost Transfers

- Journal Entries
- Payroll Adjustments
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Debits: 441.69  
Credits: (441.69)  
In Balance: 0.00

Correction to JOO217639. Credit posted to 201900/74137 and should have been 201800/74140

I hereby certify that all items on this journal entry were actually incurred on behalf of Florida Tech and all were incurred to support the department, activity and/or grant to which the funds are being charged.

Prepared by: Administrator  Date: 5/28/2014  
Approved by: Principal Investigator  Date:  
Approved by:  Date:  
(OSP approval required if allocated to a grant)

For use by Office of Controller:

Entered by:  Date:  
Posted by:  Date:  

Effective 10/04
PAYROLL ADJUSTMENT FORM

NOTE: Only one payroll per person per page. One earn code per page.
No electronic copy
Any questions, please call the Payroll Department.

NAME SMITH, Jane 900-xx-xxxx Code REG Pyrl xx

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TOTALS: ORIG. TOTAL

I hereby certify that all items on this payroll adjustment form were actually incurred on behalf of Florida Tech and all were incurred to support the department, activity and/or grant to which the funds are being charged.

EXPLANATION Smith salary was erroneously charged to 201800. Payroll should have been allocated between 3 grants

PREPARED BY Administrator

EMPLOYEE SIGNATURE N/A DATE

APPROVED BY

Department Head Date

OSP Approval if allocated to a grant Date

Principal Investigator Date

Grant Mgmt Review Date

For use by Office of Controller

EFFECTIVE DATE POSITION # PAY# SEQ# EARN CODE

Entered By:
Invoicing

- Monthly Review of Expenditures
- **FZKGMPR** Report
- Balance Sheet
- Draw down funds from federal agencies
- Invoice according to contract
- Request receipts and technical reports from the PI, if required for invoicing
- Address overruns, if any
Modifications

• Award modifications are defined as any formal change to the terms of an existing grant or contract.

• Examples of Modifications:
  Additional Funding
  Time Extensions
  Budget Modifications

• Revised PAF is emailed and processed in Banner.
Financial Reporting

• Prepare monthly, quarterly, or annual financial reports, as required per grant.

• Prepare the annual A-133, end of fiscal year.

• Prepare the annual Research Salary Supplement (RSS), end of fiscal year.
Closeout

• 30-60-90 day notices prior to the end of the grant.

• Requesting a *no-cost-time-extension*. 
Questions?