

Grant Administration

Newsletter

FEBRUARY 2016

CALIFORNIA STATE UNIVERSITY, STANISLAUS

Financial Services Grant Administration

Mary Stuart Rogers Building

One University Circle

Turlock, California 95382

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To Do Lists

Greetings from Post Award Grant Administration

Happy Spring Semester 2016! We hope that your grant and research programs are productive and moving forward successfully. As we transition to the second half of academic year 2015/16 our office is looking ahead and prepping for several processes, including year-end close.

With that in mind, we would like to share several items on our upcoming "To Do" list as well as some information regarding changes that will pertain to our grant community in the coming months.

- ❧ *Fall 2015 Grant Release Time* has been confirmed and posted to all affected grants.
- ❧ *Spring 2016 Grant Release Time* to be confirmed and posted by end of March.
- ❧ *Fall 2015 Time & Effort Certifications* to begin being pulled and tabulated the last two weeks in February with a projected deadline in March. (Thank you to everyone who turned in their Spring 2015 reports! Your timeliness and effort are greatly appreciated!)
- ❧ *Annual Conflict of Interest Re-Certifications* and notices will be sent in late March with a projected deadline of April 1st.
- ❧ *A-133 Audit Risk Assessment Questionnaires* to go out to pertinent Principle Investigators mid-June.

The human animal differs from the lesser primates in his passion for lists.

H. Allen Smith

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IT IS OUR GOAL AND COMMITMENT TO PROVIDE EXCELLENT AND RESPONSIVE POST AWARD MANAGEMENT THAT ENSURES FISCAL INTEGRITY AND COMPLIANCE.

Please note:

SPEEDCHARTS – Post Award is asking that you review your current speedchart list to determine if **new numbers need to be requested**. In order to utilize your PCards for the array of expense accounts available, there must be an appropriate speedchart assigned to each specific account. In addition, we are kindly reminding all PCard users to proactively manage their statements through active review and assignment of expenditures to appropriate accounts/chartstrings. For example, assigning software expenditures to a supplies account incorrectly categorizes the expense, which then requires inefficient and time consuming cost transfer journal entries. If these types of journal entries come to the attention of auditors, they are more likely to be red flags requiring further review.

Invoices – Effective March 1st, Post Award will be phasing in the requirement that all invoices to outside sponsor agencies will need to be **signed and certified** by the respective Principle Investigator for the grant. This requirement will become **mandatory effective July 1st, 2016**, and will be applied consistently to all contracts and grants. This procedure is a new Chancellors Office requirement resulting from the January 1, 2016 implementation of State Assembly Bill (AB) 20. Further –

It is campus policy that all invoices sent on behalf of the University must first go through Financial Services for processing.

Whether Grant Administration, State, Trust, Foundation, etc., this process allows the invoice and related accounts receivable to be appropriately tracked and documented within the campus financial system. The University seeks to minimize the risks of improper and unauthorized invoices by centralizing the invoice function in this manner.

Important Reminder Regarding Financial Reports

Do you have programmatic or financial reports that require financial information? Before submitting any financial data to outside agencies, please contact our office to request the numbers needed for your reports. This will ensure that the information provided **corresponds with our University financial records for audit purposes!** We are available and happy to assist you!



For Your Information

Gift Cards

The purchase of gift cards as an incentive payment for students or conference participants, etc., is discouraged unless specifically provided for in the Sponsor Agency agreement. For grant purposes, the use of gift cards requires additional justifications which validate the cards are being used for the purpose intended. Required documentation includes a hospitality form and gift card log where the cards are tracked and signed for by each recipient. If you exercise the option of using gift cards for your program, please be prepared to answer the following questions: 1) Who received the gift card? 2) Do you have evidence in writing to support it?

Without proper documentation, the risk of a potential audit finding is increased, which could result in the forfeiture of funds and/or jeopardizing future funding.

Property




Tangible property purchased with grant funds become the property of the University unless the sponsor agency specifically states within the award documentation that the items need to be returned to them at the end of the award period.

Items such as tablets/ipads, phones, laptops, etc., purchased with University funds including grant funds (regardless of purchase price) must be tagged by University Property Control. Such items are considered "sensitive property" by the Chancellor's Office due to their ability to store sensitive information that is individual specific, as well as institutional data and/or software.



University Revenue Receipts

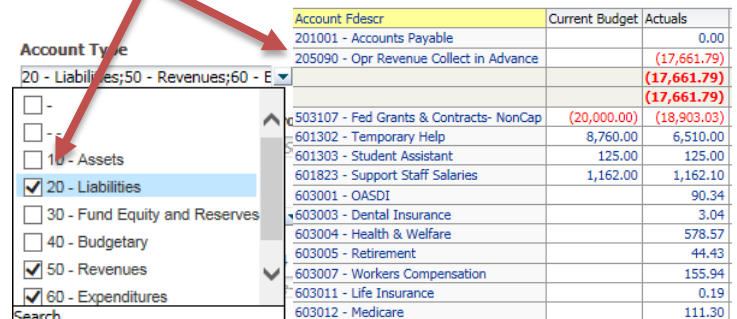
All funds coming into the campus are receipted in one of three ways:

-  Checks
-  ACH Deposits (Bank to Bank transfers)
-  Drawdowns (transfers from the federal government for federal grants)

It is the responsibility of the University Cashier's office to receipt and document all funds coming into the campus. Grant revenue deposits made out to campus individuals, whether Principle Investigators, key personnel or a financial representative, are unallowable. Checks should also never be mailed to homes, residences or departments. If a check is sent to you directly, please forward it immediately to the University Cashier's office for processing. Please also notify Post Award so that we can document the receipt and circumstances appropriately.

Revenue Collected in Advance

A note regarding the accounting treatment for revenue collected in advance... For grants that receive funding in advance of the actual work performed, Post Award will record the funds in a special deferred (liability) account (205090 - Opr Revenue Collect in Advance). In order to view this account and related grant revenue in a financial statement, select **20 – Liabilities ACCOUNT TYPE** in addition to your revenues and expenditures.



Account Fdescr	Current Budget	Actuals
201001 - Accounts Payable		0.00
205090 - Opr Revenue Collect in Advance		(17,661.79)
		(17,661.79)
503107 - Fed Grants & Contracts- NonCap	(20,000.00)	(18,903.03)
601302 - Temporary Help	8,760.00	6,510.00
601303 - Student Assistant	125.00	125.00
601823 - Support Staff Salaries	1,162.00	1,162.10
603001 - OASDI		90.34
603003 - Dental Insurance		3.04
603004 - Health & Welfare		578.57
603005 - Retirement		44.43
603007 - Workers Compensation		155.94
603011 - Life Insurance		0.19
603012 - Medicare		111.30

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GRANT CLOSE-OUTS

During the final and last month of the grant period, please notify Grant Accounting of all expenditures that have not yet been recorded or are in transit. This will allow accountants the ability to accrue and record those remaining costs. To avoid potential non-payment by the Sponsor Agency, it is important that we book and record all incurred expenditures!

Year End Timelines

- ❧ **May 6th** - Special Consultant payment requests due to Payroll for inclusion in the May financial statements.
- ❧ **May 6th** - Last date to receive *approved* requisitions for purchases *that do not require a formal bid* for recording in 2015/2016. Emergency requisitions received after this date will be approved on a case-by-case basis.
- ❧ **May 27th** - Deadline for departments to submit Payroll salary adjustment requests for payroll through April 2016 to Budget Office.
- ❧ **May 27th** - Deadline for departments to submit budget transfer requests to Budget Office to be posted in May accounting period.
- ❧ **May 27th** - Deadline to use all internal service funds received through March 2016. Service providers (i.e. facilities) may carry over 20% of annual revenue to next fiscal year. Unused 2016 funds received for 4th quarter 2015-16 (April, May and June) may be carried over to fiscal year 2016/2017.
- ❧ **June 3rd** - Work Study, Student Assistant, Intermittent Hourly and Overtime to be submitted to Payroll for June 15th pay date.
- ❧ **June 3rd** - Special Consultant payment requests due to Payroll for inclusion in the June financial statements. **Special Consultant Contracts may not cross fiscal years.**
- ❧ **June 17th** - Last day to charge P-card transactions for fiscal year 2015/2016. P-card usage after June 17th will most likely be reported in fiscal year 2016/2017.
- ❧ **June 17th** - Last day to charge Staples transactions for fiscal year 2015/2016. Any charges after June 17th will most likely be reported in fiscal year 2016/2017.
- ❧ **June 17th** - Deadline for departments to submit Payroll salary adjustment requests for payroll through May 2016 to Budget Office.
- ❧ **June 17th** - Deadline for departments to submit budget transfer requests to Budget Office to be posted in June accounting period.