Office of Sponsored Programs Summer Workshop

Grant Administration at WKU

July 16, 2015 ▪ DSU 2122

Agenda for

Administrative Support Personnel

A professional development opportunity for office support personnel who assist with internal and/or external grant administration.

8:00 – 8:05 a.m.	**Welcome**	Nancy Mager
8:05 – 8:20 a.m.	**Internal Grants** Faculty-Undergraduate Student Engagement (FUSE) Research & Creative Activities Program (RCAP)	Kim Newell Molly Swietek
8:20 – 8:45 a.m.	**Externally Funded Grants** **Pre-award**: Proposal Development & Sign-off Sheet **Post-award**: Chart of Accounts, Reallocations, No-cost Extensions, Reporting	Molly Swietek Nancy Mager
8:45 – 9:30 a.m.	**Grants & Contract Accounting** Award Monitoring, Payroll Documents, Effort Certifications, Questions from Support Staff	Sophie McAdams
9:30 – 9:45 a.m.	**Break**	
9:45 – 10:00 a.m.	**Travel**	Lee Ann Sowell
10:00 – 10:30 a.m.	**Finance & Administration** Human Resources, Hiring Procedures, Payroll Issues (electronic I-9)	Kari Aikens
10:30 – 11:00 am	**Purchasing** Procurement Card Requisitions Accounts Payable	Ken Baushke Pam Davidson
11:00	**Evaluations & Closing Remarks**	

Who Ya Gonna Call?

Unit	Contact Names	Duties	Contact Information
Pre-award			
Sponsored Programs	Nancy Mager	Authorized institutional representative; approves cost sharing; negotiates F&A rate; accepts awards; approves payroll forms	745-4652 nancy.mager@wku.edu
	Molly Swietek	Directs **pre-award** and internal grant services; finds funding; professional development activities/training; coordinates collaborative grant efforts; develops proposal concepts.	745-5853 molly.swietek@wku.edu
	Emily Burns	Coordinates **pre-award** operations; finds funding opportunities; interprets proposal guidelines; develops budgets; edits/submits proposals.	745-2160 emily.burns@wku.edu
	Katie Muchmore	**Pre-award** – Finds funding opportunities; interprets proposal guidelines; develops budgets; edits/submits proposals.	745-8895 katie.muchmore@wku.edu
Post-award			
Sponsored Programs	Regina Allen	**Post-award** – Receives funding notifications; completes award forms; sets up Chart of Accounts; requests no-cost extensions, budget reallocations; database management	745-5852 regina.allen@wku.edu
	Marilyn Anderson	**Post-award** – Receives funding notifications; completes award forms; sets up Chart of Accounts; submits final award reports; requests no-cost extensions, budget reallocations; sub awards	745-4652 marilyn.anderson@wku.edu
	Diane Amos	**Post-award** – Database entry; final reports; award routing and documentation	745-4009 diane.amos@wku.edu
Grants & Contracts Accounting	Sophie McAdams	Approves: invoices and financial reports to sponsors, journal vouchers, award set-up and award close out; calculates and reports monthly F&A revenue; completes annual financial reports for auditors and outside agencies; reconciles grant revenue and expense; and Summer Effort Certification.	745-5338 sophie.mcadams@wku.edu
	Christy Murphy	Academic year Time and Effort reporting; Academic year Effort Certification; one-on one PI & support staff training; grants receivable; prepares invoices and financial reports to sponsors	745-2247 christy.murphy@wku.edu
	Mary Nunn	Assigns set up for new awards in Banner; Form 16 and EPAF approvals; inter account approvals; one-on-one PI & support staff training; grants receivables; and prepares invoices and financial reports to sponsors	745-5340 mary.nunn @wku.edu
	Jessica Clemons	One-on-one PI & support staff training; grants receivable; prepares invoices and financial reports to sponsors	745-5332 jessica.clemons@wku.edu
	Alicia Haley	Approves: Reallocations, Requisitions, Payment Authorizations, Travel Vouchers, Feeds (Procard, Postage, Print, Phone, etc.) and Interaccounts; expense & budget data entry; index set up; terminates awards and maintains terminated file system.	745-8882 alicia.haley@wku.edu
Everything In-between			
Research Compliance	Paul Mooney	Compliance officer; administers Institutional Review Boards	745-2129 paul.mooney@wku.edu
Financial Affairs/IT	Seroba Hardcastle	Banner access and training	745-4196 seroba.hardcastle@wku.edu
Enterprise Systems	Barbara Scheidt	Troubleshoots technical problems in Banner	745-8812 barbara.scheidt@wku.edu
Human Resources	Sherry Merkling & Jessica Powell	EPAFs (to put new employee on payroll, to make a one-time payment, or to make changes for an existing employee)	745-5364 epaf.help@wku.edu
Payroll (WAB)	Tommie Driver	Form 16s (summer or supplemental pay)	745-5352 tommie.driver@wku.edu
Purchasing (SSB)	Maxine Hardin	Purchasing cards and personal services contracts	745-4252 maxine.hardin@wku.edu
Travel (WAB)	Lee Ann Sowell	Travel forms and travel-related questions	745-5327 leeann.sowell@wku.edu
Internal Grants Program			
Sponsored Programs	Pre-Award Team (Swietek, Burns, Muchmore)	**Research & Creative Activities Program (RCAP)** – Programmatic development & operations; training; expenditure monitoring; closeout	745-5853 internal.grants@wku.edu
Sponsored Programs	Kim Newell	**Faculty-Undergraduate Student Engagement (FUSE)** – Programmatic operations; expenditure monitoring; closeout	745-6733 fuse@wku.edu

fuse

Research. Create. Engage.

The Faculty-Undergraduate Student Engagement (FUSE) program fosters active engagement in the areas of research, creative and/or scholarly activities, and/or artistic performances.

General Overview:

- All areas of research, creative activity, and artistic performance are eligible.
- Projects must be student-initiated, although the initial concept can originate from the faculty mentor.
- All undergraduate students in good academic standing who will reach at least sophomore status at the time of award can apply.

Award Information:

- Up to $3,000 that can be used as follows:
  - project-related expenses (including travel needed to carry out research)
  - student to travel to a conference to present results of the work
  - travel for the faculty member to accompany student to that conference
  - *International FUSE projects* receive an additional $1,000
- Scholarship for tuition for a one-hour course (if the course results in an increase in tuition)
- $500 awarded to the student upon successful completion of the project
- $1,000 from college to department of the faculty mentor – $500 for faculty's professional development and $500 for the department to incentivize student-faculty research

Expected Outcomes:

- Student should take "UC 400: Mentored Research Experience" (coursework is the FUSE project itself).
- Student must present a poster or talk, or stage a performance or exhibit, at a national or regional conference, or other venue appropriate to the nature of the work.
- Student must contact the Office of Scholar Development to discuss scholarship options.
- Faculty member should submit publication(s), with appropriate authorship, based on the work.
- Student should participate in WKU's annual REACH week held in the Spring.

Deadlines:

Applications are accepted twice a year. Calls for proposals are announced at the beginning of the Fall and Spring semesters.

email fuse@wku.edu
visit wku.edu/research/fuse

FUSE is supported by the WKU Office of Academic Affairs & Office of Research

Guidelines for Spending FUSE Funds

- All expenditures associated with a FUSE Award must be consistent with the following:
  Project-related Expenses:
  - project-related expenses (including travel needed to carry out research)
  - student to travel to a conference to present results of the work
  - travel for the faculty member to accompany student to that conference
  - *International Component* (Spring 2014 and beyond): Up to $1,000 of supplemental funding awarded to the student to support approved international activities

  $500 Student Award:
  - Awarded to the student after the successful completion of the project.

  UC400 Course: Tuition will automatically be applied for the one-hour course (if the course results in tuition increase)
- The mentor is responsible for managing & monitoring the project-related funds. He/she should ensure expenses are allowable, and must follow departmental and University spending policies and guidelines.
- Expenses will be charged to the mentor's departmental index or purchasing card and will be reimbursed from the FUSE Grants index once approved by the Office of Research (OR).
- **To Obtain Approval from OR:** Please follow the procedures outlined below for making purchases using your FUSE Award funds. If questions arise, email fuse@wku.edu.
- Faculty Mentor's Incentive: The faculty mentor's college will provide and monitor the faculty mentor's incentive. Contact the mentor's Dean's office for details.
- *Do not spend out-of-pocket and expect to be reimbursed*. The University does not have a system in place to reimburse out-of-pocket expenses unrelated to travel (e.g., per diem, incidentals, etc.).
- **Please reference the FUSE Award Number on all correspondence and expenditures, along with the mentor's and student's names!!**

Procedures for Spending FUSE Funds

TRAVEL

When possible, pay for up-front travel expenses (such as airline tickets, conference registrations, etc.) using your department Purchasing Card. Once the charges hit Payment Net, your Office Associate can e-mail fuse@wku.edu and pcard.admin@wku.edu, to request that the charges be transferred to the FUSE Grants Index. **Please reference the FUSE Award Number!!**

- Be aware that you can only get reimbursed for the least expensive method of travel.
- Notify the mentor's department head of your travel plans prior to departure, as your department may have internal paperwork regarding liability and disability that must be completed.
- For specific questions, please contact the Travel Office at 745-5327.

ORDERING MATERIALS AND EQUIPMENT

Order materials and supplies (items under $2,000) using the mentor's Department Purchasing Card. Once the charge hits Payment Net, your department's Office Associate can e-mail fuse@wku.edu, pcard.admin@wku.edu, and to request that the charge is hardcoded to the FUSE Grants Index.

- **Please reference the FUSE Award Number when requesting a hardcode of charges!!**
- Make certain to mention that WKU is tax-exempt! The tax-exempt number can be found on the Purchasing Card.
- To order items using a Purchase Requisition, work with your Office Associate to complete the process. Your department will be reimbursed for the charges after you submit an Inter-Account form to OR (Potter Hall 301) for approval. **Note:** All supplies and equipment become property of your department after the FUSE Award has ended.

PAYING FOR PERSONNEL INSIDE AND OUTSIDE THE UNIVERSITY

Please follow standard procedures for paying personnel, including paying human subjects participants: http://www.wku.edu/compliance/irb_payments.php. All forms must be sent to OR (Potter Hall 301) and signed by the Office of Research's authorized representative. **Please reference the FUSE Award Number on all payment requests!!**

RESEARCH & CREATIVE ACTIVITIES PROGRAM (RCAP)

Office of Sponsored Programs

DSU 2122
July 16, 2015

RCAP OVERVIEW

RCAP funding supports eligible faculty in their pursuit to develop individual research and/or creative activities projects.

Category I

- Awards up to **$16,000**
- "Seed" money to enhance the competitiveness of a proposal for external funding

Category II

- Awards up to **$8,000**
- Support for the development, expansion, or enhancement of scholarship and/or creative & performing arts

EXPENDING RCAP FUNDS

- All expenditures must:
  - Follow University policy
  - Be consistent with the approved RCAP project
  - Receive approval from the OSP

- To receive approval:
  - Submit all expenditure forms to OSP (Potter Hall 301) or email internal.grants@wku.edu for transfer (hardcode) requests
  - Student employment must be pre-approved online: www.wku.edu/sponsoredprograms/rcap-studentemployment.php
  - Reference awardee's name & the RCAP award number on all forms
  - Direct questions to internal.grants@wku.edu

MONITORING RCAP FUNDS

- Awardees should individually track expenditures/balances on their RCAP award
- The OSP also tracks expenditures/balances on all RCAP awards
- If you would like to reconcile your spreadsheet, please email a request to internal.grants@wku.edu
- Join our "RCAP Administrator" email list for the latest news!

www.wku.edu/sponsoredprograms/internal-funding.php

PAYING FOR ITEMS USING RCAP FUNDS

All expenses associated with your RCAP award must be consistent with the approved project budget. Expenses charged to your department's index or purchasing card will be reimbursed from the Faculty Research index 222100. Reimbursements must be approved by the Office of Research & Sponsored Programs. Please reference your RCAP award number on all expenditures. Do not spend out-of-pocket for purchases unrelated to travel.

COST SHARE INFORMATION – All cost share is subject to substantiation.

If the RCAP project includes cost share (whether committed from a department, college, or external entity), the cost share must be expended by the source committing those funds as originally outlined in the project budget. Cash cost share should not be transferred to the RCAP index. The project's Principal Investigator (PI) is responsible for making sure the cost share is expended from all identified funding sources, including co-investigators' portions of cost share commitments and any external collaborators committing funds.

If a portion of the cost share is faculty course release time, you must provide documentation of a standard and a modified course load for the semester/year in which the course release occurred when completing the Final Report Form at the end of the RCAP project.

TRAVEL

NOTE: All travel must be approved PRIOR TO departure by the Office of Academic Affairs (including travel outside of the continental U.S.). Employee Travel Authorization Form: http://www.wku.edu/academicaffairs/forms/forms.php. For specific questions and policy information contact the Travel Office at 745-5327.

- Be aware that you can only be reimbursed for the least expensive method of travel.
- Notify your department head of your travel plans prior to departure, as your department may have internal paperwork regarding liability and disability that must be completed.

When possible, pay for up-front travel expenses (such as airline tickets) using your department Purchasing Card. Once the charges hit Payment Net, your Office Associate can e-mail internal.grants@wku.edu to request that the charges be transferred (hardcoded) to the Faculty Research Index #222100.

Out-of-pocket travel expenses (such as per diem, hotel, taxi fare, etc.) can be reimbursed AFTER you travel by submitting a Travel Voucher: http://www.wku.edu/finadmin/travel/

- After departmental approval, make sure the Travel Voucher is routed to the Office of Research & Sponsored Programs (ORSP) in Potter Hall 301 for approval. All approved Travel Vouchers will be routed by ORSP to the Travel Office for further processing.

Please reference the RCAP Award Number on all payment requests!

ORDERING MATERIALS AND EQUIPMENT

Note: All supplies and equipment become the property of the department in which they were purchased after the RCAP award has ended. All equipment purchased with RCAP funds must be permanently housed at WKU.

Order materials and supplies (individual items under $2,000) using your department Purchasing Card. Once the charge hits Payment Net, your department's Office Associate can e-mail internal.grants@wku.edu (put "HARDCODES" in the subject line) to request that the charge is transferred (hardcoded) to the Faculty Research Index #222100. OSP will then email the approval to pcard.admin@wku.edu for processing.

- Make certain to mention that WKU is tax-exempt! The tax-exempt number is located on the Purchasing Card.

To order equipment (individual items $2,000 or more) work with your Office Associate to complete a Purchase Requisition via TopShop, utilizing your department's index. Once the purchase is complete, initiate an inter-account to reimburse your department. It is strongly suggested to obtain pre-approval from internal.grants@wku.edu before purchasing equipment.
Please reference the RCAP Award Number on all payment requests!

PAYING FOR PERSONNEL INSIDE AND OUTSIDE THE UNIVERSITY

Please follow standard WKU procedures for paying personnel and contact internal.grants@wku.edu with questions regarding personnel payment options. All requests must be sent to ORSP and approved by the ORSP's authorized representative (Molly Swietek), who must also be an approver on EPAFs. All students to be paid with RCAP funds via Student Financial Assistance must first be approved by ORSP using the RCAP Student Employment Form.

If paying human subjects participants, refer to the following website for additional information: http://www.wku.edu/compliance/irb_payments.php. **Please reference the RCAP Award Number on all payment requests!**

Questions? Email internal.grants@wku.edu

GRANT ADMINISTRATION:

PRE-AWARD

Office of

Sponsored

Programs

DSU 2122

July 16, 2015

OSP PRE-AWARD

- Pre-Award Services
  - Search for funding opportunities
  - Establish a timeline for preparing a grant submission
  - Assist with proposal development
  - Develop the proposal budget
  - Coordinate the Sign-off Sheet approval process
  - Edit, review, and submit proposals

Contact proposal.development@wku.edu

GUIDELINES FOR SUBMITTING A GRANT PROPOSAL FOR EXTRAMURAL FUNDING

Each college has a dedicated Office of Sponsored Programs Grants Coordinator.
To contact your representative, email proposal.development@wku.edu

<table>
<tr><th>Proposals involving…..</th><th>As soon as possible</th><th>Three Weeks</th><th>Ten Days</th><th>Seven Days</th><th>Five Days</th><th>Day Before DEADLINE</th></tr>
<tr><td>An individual Principal Investigator or multiple PIs from within WKU</td>
<td rowspan="2">▪ Notify OSP of your intent to submit a proposal
▪ Provide the sponsor guidelines / Request for Proposal
▪ Begin budget development (a draft will be prepared by OSP)
▪ OSP will generate a checklist of all required proposal pieces (narrative, biosketch, etc.)
▪ If the proposal is a resubmission, a copy of the reviewers' comments, if any, should be submitted to OSP</td>
<td></td><td></td>
<td rowspan="2">▪ Internal Budget FINALIZED (including cost share, if required by sponsor)
▪ DRAFT project summary & narrative submitted to OSP
▪ ALL other proposal content FINALIZED (biosketch, facilities, references, etc.)
▪ Institutional approval routing underway (OSP)</td>
<td rowspan="2">▪ FINAL budget justification submitted for internal review
▪ FINAL draft of the complete proposal submitted for internal review</td>
<td rowspan="2">▪ 8:00 a.m. Final <u>MINOR</u> edits to narrative due to OSP
▪ ALL institutional approvals completed
▪ Following verification of approvals and final review, OSP submits the proposal before or on the sponsor's due date
<u>Proposals not adhering to these guidelines are at risk of not being submitted to the sponsor.</u></td></tr>
<tr><td>External Collaborators or Subrecipients ❖</td>
<td>❖ Provide contact information for external collaborators and/or sub-recipients</td>
<td>❖ Budget FINALIZED with sub-recipient(s)
❖ Submit a DRAFT budget justification
❖ Sub-recipient risk analysis completed (OSP)</td></tr>
</table>

SIGN-OFF SHEET (SOS)

- **WHAT:** OSP's internal routing form required for all proposals submitted to external sponsors
- **WHY:** To obtain official approval of the plans and commitments contained in the proposal & budget
- **WHEN:** Must be fully signed by all required parties prior to OSP's submission to the external sponsor
- **WHO:**
  - All principal investigators/project directors and anyone receiving salary support from the external grant
  - Department/unit heads and deans/VPs of those named above
  - OSP ~ on behalf of WKU and/or WKU Research Foundation

IMPORTANT TO NOTE…

- OSP pre-populates most information on the SOS
- All signatories should review the SOS for accuracy
- Any section highlighted in **GREEN** should be filled out by project signatories
- Cost share *(that portion of the project costs borne by WKU or a third-party)* should be thoroughly reviewed for correct amounts, index numbers & account codes
- Electronic signatures accepted
- When signing the SOS, all parties are agreeing to the post-award responsibilities and accountability terms and conditions

Pre-Award QUESTIONS?

Contact OSP

Call: 270-745-4652

Email: proposal.development@wku.edu

Visit: Potter Hall 301

Click: wku.edu/sponsoredprograms/pre-award

POST-AWARD

- Charts of Accounts
- Reallocations
- No-Cost Extensions
- Reporting

Please remember that this information is related to ***externally-funded*** projects.

The Sign-off Sheet's Role at the Award Stage

- Project approval and acknowledgement
- Time Commitment
- Resource Commitment
- Cost-sharing Commitment – Cash/In-kind/3rd Party
- The **PI/PD** should know what **they** are signing.
- The **Department Head and Dean** should know what **they** are signing.

After the Award Document is Received

- If the award amount is the same as proposed and no budget revisions are needed, OSP sets up the chart of accounts (index).
- If the award is less than proposed, OSP will work with the PI to revise the budget.

Approved Budget to Chart of Accounts

- The Chart of Accounts (COA) is the official document that sets up the index and budget and will be based on the *award document, the applicable sponsor guidelines, the sign-off sheet and the budget*.

- Signatures are no longer required on the COA, so you can understand why the signatures on the sign-off sheet are CRITICAL.

How the COA Relates to Banner

- Grants & Contracts Accounting (GCA) assigns index number(s) and sets up your budget in Banner.
  - 5-xxxxx for grant funds from sponsor
  - 6-xxxxx for **cash cost sharing** from WKU funds
- OSP will then send you a copy of the fully executed chart of accounts along with a copy of the budget and the award document.

Reallocations

- I want to make a purchase but I don't have money in the budget line. What do I do?

Electronically submit an "External Grant Reallocation Request Form"

www.wku.edu/sponsoredprograms/reallocation.php

Reallocations *(Continued)*

- OSP will:
  - review the award document for guidelines concerning re-budgeting.
  - either contact the sponsor or complete the Banner budget transfer
    for you.
  - send the PI and the office associate the journal number.
- GCA will complete the process in Banner once all necessary approvals are obtained.

Reporting, Part I

- Financial - Work with GCA on financials
  - *No one else on campus is authorized to submit financials!*

- Interim Programmatic/Technical

  - Review the award document to determine when (if) the reports
    are due and in what format.

The End Is Near…

- If you need a no-cost extension, request it early!
- Justification for a no-cost extension:
  - Valid: The project outcomes depend on rain water sampling throughout the calendar year and we experienced a severe drought that made sample collection impossible.
  - Not valid: I have money left.

No-Cost Extension (NCE)

- Electronically submit an "External Grant No-Cost Extension Request Form"

  http://www.wku.edu/sponsoredprograms/nce.php

- OSP will review the award document for guidelines concerning NCEs.

- OSP will contact the Sponsor requesting the NCE and will notify you of their decision.

Reporting, Part II

- Final Programmatic/Technical
  - Again, review the award document to determine when the report is
    due and in what format.
  - Please let OSP know when the final technical report has been submitted to the sponsor by e-mailing a complete, electronic copy of the report to sponsored.programs@wku.edu
  - *The sponsor may not pay the final invoice until after the final technical report is approved!*

THANK YOU!

We hope this gives you a better understanding of what to expect when your proposal is awarded.

Grants & Contracts Accounting

Financial Monitoring & Reporting

July 16, 2015

Who are we?

- Jessica Clemons-Grant Accounts Specialist
  - Financial reporting & monitoring
- Alicia Haley-Grant Accounts Specialist
  - Approval of expenses (Procard, PAs, Travel Vouchers)
  - Award set up and termination
- Christy Murphy-Grant Staff Accountant
  - Financial reporting & monitoring
  - AY Labor Redistribution (T&E) and Effort Certification
- Mary Nunn-Grant Accounts Analyst
  - Financial reporting & monitoring
  - Approval of Payroll (Form 16s and EPAFs)
  - Approval of Inter Accounts

Monitoring Your Award

- Know your grant index number and cost share index number (if applicable).
- Know your sponsor approved internal budget as well as any specific rules & regulations associated with your funding
- Know how to access your grant index in Banner Finance via FRIGITD and Banner Finance Reports.

EPAFs

- If 12 month employees, part time employees, and GAs, are paid on your grant, set them up on a new EPAF as soon as possible.
  - Make sure you include an end date for the EPAF. If the employee is working on multiple awards, enter the earliest grant end date funding the employee.
  - Make sure all appropriate approvers are listed, including the PI.

Form 16s

- Include time period/dates and description of worked performed on all Form 16s.

- **FOLLOW** the approval instructions for Form16s, located at the bottom left corner of the form. **DO NOT** send a Form 16 to more than one approver at a time.

Budget/Expenditures

- Monitor your departmental index for grant expenditures. All cost transfers (via an inter account) must be completed within 90 days of posting to Banner. (i.e. The 90 Day Rule)
- If budget is not available in a budget account code or pool, request a budget reallocation (through OSP*) **PRIOR** to making the purchase. Failure to do so:
  - causes delays
  - your department may be charged until a reallocation is performed
  - you will have to do an inter account to move the charges to the grant.

*www.wku.edu/sponsoredprograms/reallocation.php

Requisitions/PAs

- Include the grant ending date on all Requisitions in the Justification section.

- Payment Authorizations should be approved by two individuals before arriving in GCA. One approver must be the PI.

Labor Redistribution (T&E)

- What: Distribution of 9, 10, or 11 month employees labor from a non-grant index to a grant index.
- Why: At this time, we move 9, 10, and 11 month employee salaries manually from their department to the grant; however, steps are being made to improve this process.
- When: Currently, labor redistribution takes place after, or at the very end of, the Fall and Spring semesters.
- Who: Ogden-Cindy Graham; CEBS-Steva Kaufkins; All others-Christy Murphy.

Effort Certification

- What: Certifying non-timesheet employees on federally funded awards during a determined time period.
- Why: It is required by the Federal Government, Office of Management & Budget. (OMB A-21 and OMB 2 CFR 200).
- When: AY-30 days after the end of the semester (1/31 & 6/15); Summer-30 days after the end of each Summer term (9/15, 7/31). Summer pay will not be approved unless prior summer and AY are certified.
- Who: Ogden-Cindy Graham; CEBS-Steva Kaufkins; All others-Christy Murphy (AY), Sophie McAdams (SUM)

Effort Certification

- OMB 2 CFR 200 versus OMB A-21, offers less specific guidance on how to certify effort, transferring the burden of documented proof on the grant recipient.

- Therefore, it is imperative that the effort you certify on an award…federal or non-federal, is documented in some way. This can be notes in your calendar, documented travel related to the award, etc.

- Be prepared to prove your work on the grant should it ever be questioned.

What you can do for GCA?

- If the sponsor of your award requires copies of all invoices/expenses, have those copies ready. Your GCA grant administrator may want copies throughout the month/quarter; or, they may want them all at the end of the reporting period (month, quarter, semi-annually, etc.).

- We are generally on a time constraint so your prompt attention whenever we have questions or need backup documentation is very much appreciated.

What GCA can do for you?

- Provide one on one training.
- Help you navigate Banner.
- Determine whether an expense can be charged to an award.
- Any questions we can’t answer we will either find the answer or direct you to OSP, if appropriate.

Questions?

TRAVEL

Lee Ann Sowell
745-5327
leeann.sowell@wku.edu
Wetherby Admin Bldg G-21

TRAVEL POLICY: (-3.1013)	Nine-page document under Finance & Administration, Policies, Policies by Unit, 3-Business & Finance
LINKS ON TRAVEL WEBPAGE	Under Finance & Administration, Departments, Travel
Travel Voucher Instructions	For Individual Voucher, link here on travel webpage and also within the individual voucher system
KY State Mileage Rates	http://finance.ky.gov/services/statewideacct/Pages/travel.aspx
Domestic (U.S.) Per Diem Rates	http://www.gsa.gov/portal/content/104877
Foreign Per Diem Rates	http://www.defensetravel.dod.mil/site/perdiemCalc.cfm
Travel Commodity Codes	A list of most commonly used commodity codes
Drury Inn Discount (BG location ONLY)	https://www.wku.edu/finadmin/travel/documents/druryinnflyer.pdf
E&I Cooperative Hotel Discount	https://www.wku.edu/finadmin/travel/documents/wkentuckyunivhotel.pdf (Days Inn, Howard Johnson, Knights Inn, Ramada, Super 8, Travelodge, Wingate, Wyndham, Baymont Inn, Microtel Inn, Hawthorne Suites)
Enterprise/National Car Rental Contract	http://www.enterprise.com/car_rental/deeplinkmap.do?bid=028&refId=WESKENUN
In-State Mileage Table	Calculated mileage to major in state locations. MapQuest is used for other locations
Out-of-State Mileage Table	Calculated mileage to major out of state locations. MapQuest is used for other locations
Subsistence Meal Breakdown	Breakdown for 6 Domestic rates
FORMS	Under Finance & Administration, Forms, scroll down to Travel
Affidavit-Lost Receipts	Signed affidavit required if original receipt is not provided or misplaced
Individual Travel Voucher	Link to Individual online voucher
Group Travel Voucher	Link to Group online voucher---based on dates of travel

Human Resources

Useful Information

Department decides to hire *anyone*

Required for *anyone* who will be paid by payroll

* Background check
* Form I-9
* Tax Forms

This includes but not limited to:

Form 16 payments

Graduate Students

Student Employees

Part-Time

Full-Time

Department decides to hire *anyone*

Contact HR to setup 800 number

* Email Sherry Merkling (sherry.merkling@wku.edu) or Jessica Powell (jessica.powell@wku.edu) to request the 800 #
  * Please Provide :
    * Full name
    * Middle initial or name
    * Mailing address

      If available please provide birthdate, this information helps us from creating duplicate IDs

* HR will create the ID number and email you back with the information.

* Initiate background check, wait to allow them to begin work until you receive notification that the background check is complete.

* On or before the ***first day of work for pay***, send new hire to Human Resources to complete the Form I-9 and tax forms.

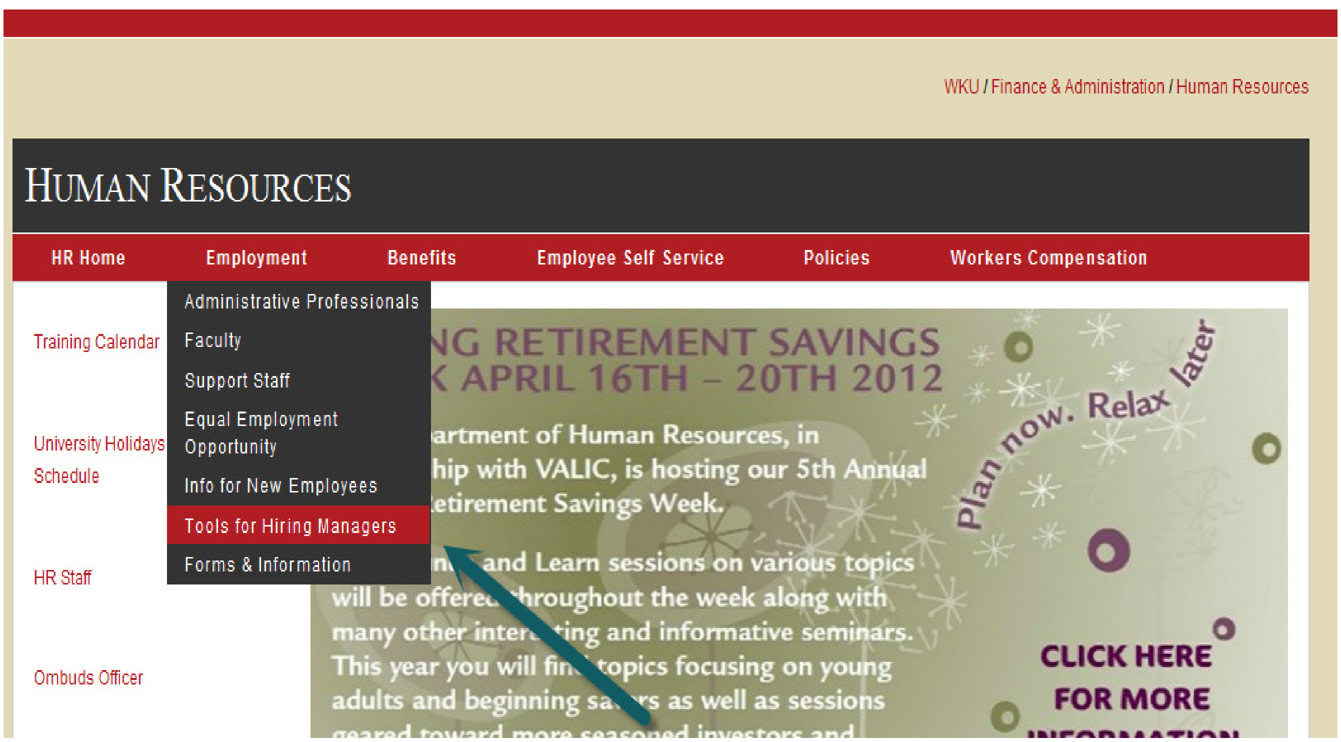
* New Hire is ready to begin work!

Background Checks

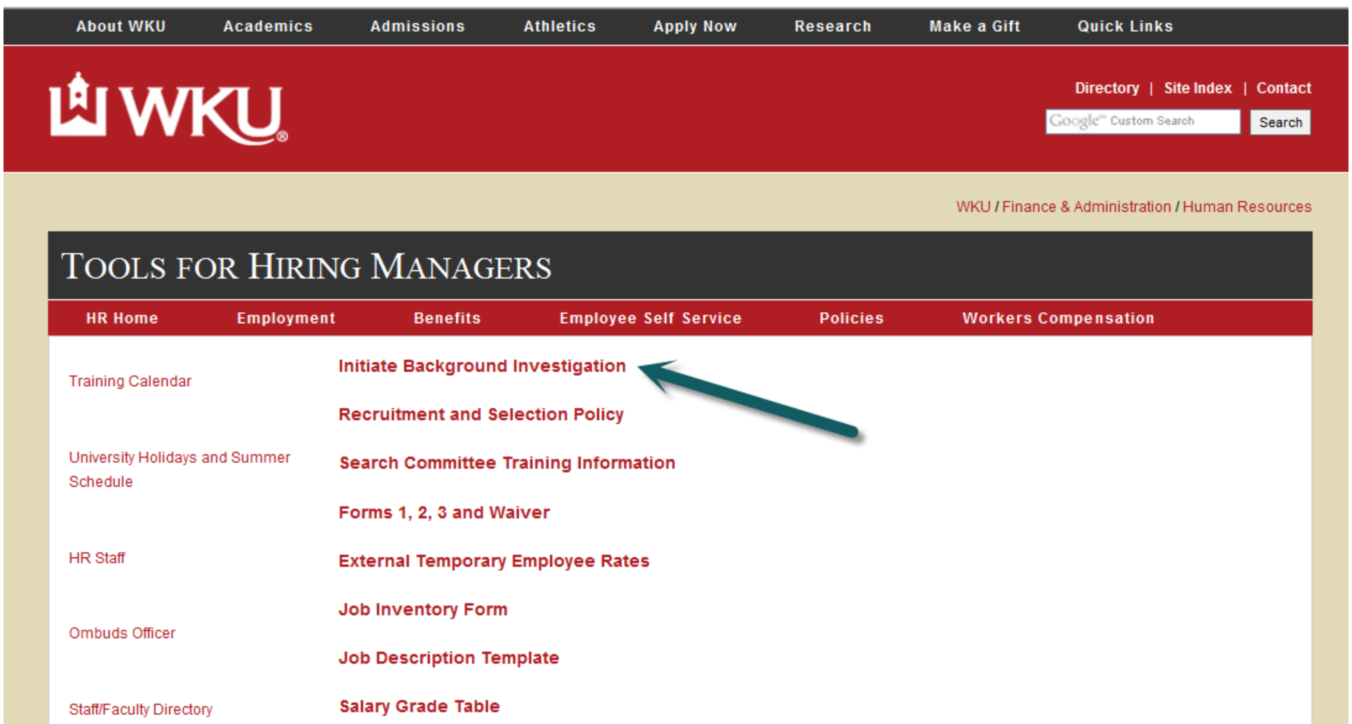
WKU Policy states that:
"No candidate for a position shall be employed until a satisfactory background investigation has been completed and authorization is provided to the hiring department/unit."

You can initiate a background check by going to the WKU Human Resources home page.

- Click the Employment tab and select *Tools for Hiring Managers* from the dropdown menu
- www.wku.edu/hr/hiringtools.php



Background Checks



Select "*Initiate Background Investigation*" and complete the required fields.

You will need the following information:

- Applicant's WKU ID
- Full name
- Phone number
- Email address (Human Resources will use this address to contact the applicant. Double check for accuracy!!)
- Position Number (for new Form 16 employees, use KE9999 as position number)

FAQ's *background checks*

I initiated a background check, what do I do now?

* Contact the new hire and let them know to expect an email requesting permission to run a background check, we can not start it until this email is replied to!

How do I know the background check is done?

* When the background check is complete, the department will be notified they can proceed with hiring, and an electronic I-9 will be automatically initiated.

How long do background checks take?

* Average turn around is 5-7 business days. This is all dependent on how much the applicant has moved, and how many states/counties will need to be checked.

The background check is back, but the EPAF is not complete, can they start?

* Yes! As long as the background check is complete and they have signed Section 1 of the I-9, they can begin work!

Form I-9

* New employee will come to HR office, WAB, room G25, ***on or before*** their 1st day of work for pay with *original* verifying documents to complete I-9 section 2 & tax forms.

* A new employee is required to present appropriate documentation to prove his of her eligibility to work in the USA & verify identity.

  The list on the next page includes the acceptable forms of documentation that can be used to complete the Form I-9. It is a good idea for the new employee to review this list before coming to complete the I-9.

  There is a PDF of this form on the thumb drive

* There are ways to complete the forms remotely, if the new hire cannot come to the main campus or one of the remote campuses.

  Please contact Jessica Powell or JoAnn Malott in HR for more information.

* If the new employee is international, please contact HR.

Form I-9 verifying documents

1 document from list A,
OR

LISTS OF ACCEPTABLE DOCUMENTS
All documents must be UNEXPIRED

OR, 1 document from
B ***AND*** C

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	**OR**	**LIST B** Documents that Establish Identity	**AND**	**LIST C** Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		**1.** Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		**1.** A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		**2.** ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		**2.** Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		**3.** School ID card with a photograph		**3.** Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)		**4.** Voter's registration card		**4.** Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: **a.** Foreign passport; and **b.** Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		**5.** U.S. Military card or draft record		**5.** Native American tribal document
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		**6.** Military dependent's ID card		**6.** U.S. Citizen ID Card (Form I-197)
		7. U.S. Coast Guard Merchant Mariner Card		**7.** Identification Card for Use of Resident Citizen in the United States (Form I-179)
		8. Native American tribal document		**8.** Employment authorization document issued by the Department of Homeland Security
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.

FAQ's Form I-9

Do I need to initiate the I-9?

* No! When the background check comes back complete, it is automatically generated and the new hire will receive a 2nd email with instructions to electronically sign the Form I-9. The employee should be aware to be on the lookout for it, they can log in and sign Section 1 of the Form I-9 before their first day.

What is Section 1 and when does it need to be completed?

* A link to complete section 1 of the Form I-9 is emailed to the new hire as soon as the background check is complete. This needs to be signed on or before the new hires 1st day of work. If you are bringing them on campus for anything that will be paid (training, etc) they will need to have Section 1 signed on that day.

What is Section 2 and when does it need to be completed?

* Section 2 is the part of the I-9 that is completed by Human Resources. To complete this section, the employee will come to HR with their original verifying documents. We will make copies of the IDs and complete Section 2. This needs to be completed within 3 business days of the first day of work. It is preferred to complete this as soon as possible!

FAQ’s Form I-9

What is the Form I-9 for anyway?

* This form is a federally required document that is used to verify that the identity of the new hire and if they are legal to work in the United States.

Can they bring copies of the documents?

* No, unfortunately we have to see the original, up to date document. We cannot use expired documents either.

This new hire is working remotely and will never step foot on campus, what do I do?!

* If the new hire will be close to an extended campus (Owensboro, Glasgow, or Elizabethtown) they can go there to complete this form. If this is not possible, there are ways to complete this form remotely. Please contact HR and we will talk you through the process.

What is earliest we can complete the I-9?

* It can’t be too early, only to late, so you can start the process as soon as you know you will be hiring someone.

Department hires employee:

(<u>These actions must to be done concurrently</u>):

* Department initiates background check
  * New Hire gives permission for background check electronically through link they will receive by email
  * When background check is approved, HR initiates electronic I-9

* Department submits an EPAF **<u>at least</u>** 10 days before targeted start date
  * EPAF works through queue

When background check, Form I-9, and taxes are complete, EPAF is applied and new hire is added to payroll

International New Hires

Department hires international employee:

(**<u>These actions must to be done concurrently</u>**):

* International employees will report to ISO, where they will need to bring with them their immigration documents and proof of employment. International employees will also receive a letter and instructions to take to Social Security Administration to receive their Social Security number (SS#) if they do not already have one.

* After employee receives the SS#, the department initiates background check

  If new hire already has ss#, please initiate background check at the same time as the EPAF, new hire will still need to meet with ISO to have their immigration documents cleared.

  * New hire gives permission for background check by completing HireRight email
  * Department will receive notification when background check is complete

* Department submits an EPAF **<u>at least</u>** 10 days before targeted start date
  * EPAF works through queue

  When background check and I-9 are complete, EPAF is applied and new hire is added to payroll

* When background check is complete department will be notified and the Form I-9 will be initiated by HR.

* ***<u>HR will contact</u>*** employee/department to make an appointment with HR/payroll to come to complete the I-9 and tax forms.

  Please do not send international new hires to HR without an appointment!

* New hire comes to Human Resources offices, WAB, room G25, ***<u>on appointment</u>*** with original immigration documents to complete I- 9 section 2 & tax forms.

* New employee can begin work.

Form 16

Detailed online instructions located at
https://www.wku.edu/finadmin/forms/documents/e-sigform16instructions_revision_05_2014.pdf

- The Form 16 is a Special Payroll Authorization that is to be used to process ***one time*** special payments.

- Login to e-Signature and create the Form 16 following the online instructions.

- Please make sure you verify that you correctly choose the ***pay type*** and ***degree required*** – these are important to correctly track and pay employees.

- This form will not allow you to submit, unless a background check has been completed on the payee.

- This form is managed by the Payroll office, if you have any questions or issues completing this form, please contact Payroll at 745-5365.

Employee Benefits Cost Chart

An updated version of this form is always available at http://www.wku.edu/hr/hiringtools.php

Employee Benefits Cost Chart
Western Kentucky University
Effective July 1, 2015

Benefit Category	Percent/Amount
Retirement	
KTRS	15.865%
ORP	13.84%
KERS	38.77%
KERS-Hazardous	26.34%
KTRS TRP	22.05%
Social Security	7.65%
Unemployment Compensation	N/A (centrally funded)
Workers' Compensation	.60%
Employer Disability Insurance	.20%
Employer Life Insurance	$50.40/year
Employer Health, Dental & Vision Insurance	$6,912.00/year

Sample Benefits Cost Calculation for $45,000 salary:

KTRS @ 15.865%	$ 7,139.25
Social Security @ 7.65%	$ 3,442.50
Workers' Compensation @ .60%	$ 270.00
Disability @ .20%	$ 90.00
Life Insurance	$ 50.40
Health & Dental Insurance	$ 6,912.00
TOTAL COST	**$ 17,904.15**
TOTAL PERCENT OF SALARY	**39.79%**

Part-Time positions scheduled to work an average of 30 or more hrs/wk for 6 months or longer are eligible for full benefits at the full fringe rate upon hire. *Part-time positions scheduled for less than 30 hrs/wk, or if hours will vary by week and it is unknown if hours will average 30 or more hrs/wk, may only subject to Social Security and Workers' Compensation charges. However, if a KTRS covered position is 70% time or greater, KTRS contributions must be withheld both for the University and the employee. If a KERS covered position averages 100 hours or more per month, then KERS contributions must be withheld both for the University and the employee. KERS contributions are not applicable for appointments less than 6 months. If a position averages 30 hrs/wk or more during a 12 month measurement period, health insurance (per ACA regulations), and all other benefits must be offered for the subsequent 12 month period.*

Human Resources

FAQ

- When there are pay raises – department must complete an EPAF for all positions with an end date to reflect the fiscal year increases
- Fringe Benefits chart – this changes yearly, please review the most updated version at http://www.wku.edu/hr/hiringtools.php
- Grant positions do not get paid out vacation when the job ends
  - For more information please review vacation leave policy at http://www.wku.edu/policies/hr_policies/hrpolicy4_6102.pdf

EPAFs!

* EPAFs ***must*** have an end date for all grant positions
* How to do grant EPAFs
  * Please review EPAF instructions on jump drive
  * Email epaf.help@wku.edu for help anytime!
* When to do grant EPAFs
  * All grant employees have an end date, a new EPAF must be done for them to remain on payroll
  * As soon as possible, please complete the new EPAF to avoid delay of payroll

Required for *anyone* who will be paid by payroll

- **Background check**
- **Form I-9**
- **Tax Forms**

This includes but not limited to:
Form 16 payments
Graduate Students
Student Employees
Part-Time
Full-Time

Background check

- **WKU Policy states that:**
  "No candidate for a position shall be employed until a satisfactory background investigation has been completed and authorization is provided to the hiring department/unit."

- Initiate a background check by going to the WKU Human Resources home page.
  - Click the Employment tab and select ***Tools for Hiring Managers*** from the dropdown menu
  - www.wku.edu/hr/hiringtools.php

- Contact the new hire and let them know to expect an email requesting permission to run a background check, we can not start it until this email is replied to!

- The department will be notified when the background check is complete and the hiring process can proceed

Form I-9

- A link to complete section 1 of the Form I-9 is emailed to the new hire as soon as the background check is complete. This needs to be signed on or before the new hires 1st day of work.

- ***On or before*** their 1st day of work for pay, the new employee will come to HR office, WAB, room G25, with their *original* verifying documents to complete the I-9 section 2.

- If hiring an international employee, or someone who will be working remotely, please contact HR for more detailed information!

Tax Forms

I-9 form verifying documents

1 document from list A, ***OR***

LISTS OF ACCEPTABLE DOCUMENTS
All documents must be UNEXPIRED

OR, 1 document from B ***AND*** C

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. Native American tribal document
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		6. Military dependent's ID card		6. U.S. Citizen ID Card (Form I-197)
		7. U.S. Coast Guard Merchant Mariner Card		7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		8. Native American tribal document		8. Employment authorization document issued by the Department of Homeland Security
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.

Employees should present one choice off List A **OR** one from List B & C

What do I do when?

* Initiate background check as soon as possible!
* Send the new employee to HR on their first day to complete the I-9 and taxes.
* If hiring someone new full-time or part-time, submit the EPAF **<u>at least</u>** 10 days before targeted start date.
* If hiring someone to be paid with a Form 16, complete the form after the work is completed.

Form 16

Detailed online instructions located at
https://www.wku.edu/finadmin/forms/documents/e-sigform16instructions_revision_05_2014.pdf

- The Form 16 is a Special Payroll Authorization that is to be used to process ***one time*** special payments. It is created in e-Signature forms.
- Please make sure you verify that you correctly choose the ***pay type*** and ***degree required*** these are important to correctly track and pay employees.
- This form will not allow you to submit, unless a background check had been completed on the payee.
- This form is managed by the Payroll office, if you have any questions or issues completing this form, please contact Payroll at 745-5365

Purchasing Department

Purchasing Card Program

Sponsored Programs Workshop

July 16, 2015

Grants on Purchasing Cards

Important Points to Remember:

*Grant budget and Grant-specific questions:
contact Grant Accounting

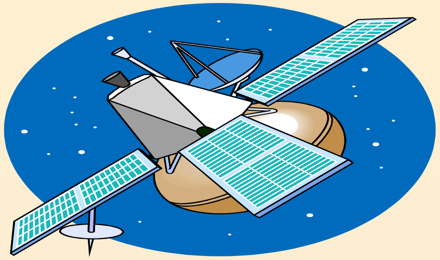
*Grant indexes on purchasing cards:
must have Grant Accounting
approval to add

*Purchasing Card policy applies

* Restricted items on grant

* End date of the grant

Grants on Purchasing Cards



Thirty days prior to the end date of a grant the use of the purchasing card is prohibited.

Any purchase made within this time period must be completed by the online requisition process. This ensures that all expenditures will post in Banner prior to the grant ending.

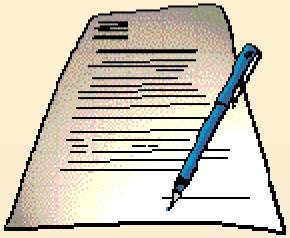
It is the Project Director's responsibility to know the end date of the grant.

Record Keeper Responsibilities

State law requires that each purchase has supporting documentation and rationale.

It is the Record Keeper’s responsibility to maintain such documentation both in the PNC ActivePay system and the card files.

Card Statements



Statements are printed at month end and all supporting documentation must be attached. Two signatures are required on each statement.

Department Cards: Record Keeper and Supervisor must sign the statement.

Individual Cards: Cardholder and Supervisor must sign the statement.

Record Retention – all documentation must be kept on file for five (5) years. Grant documentation must be kept for three (3) years after the grant audit date (normally in August).

PNC ActivePay
Online Reconciliation Tool

The most important aspect of using a purchasing card for grant purchases is how the transactions are reconciled in the PNC ActivePay system.

The purchasing card Record Keeper must have the correct grant information so that the transactions are allocated and notated properly.

Purchasing Card Forms

Found on the Purchasing website under Forms – scroll to Purchasing Card.

- **Account Maintenance Form** – ***REQUIRED*** for temporary changes to card limits or to temporarily open the merchant category codes on the card.
- **Purchasing Card Log** – tracks who uses the cards and when (record keeper keeps with card statements).
- **P-card Department Card Purchase Form** –provides transaction detail to the record keeper in an organized format, as well as providing space for attaching receipt.
- **P-card Missing Receipt Form** – to be used when a duplicate receipt can’t be obtained from the vendor and the original receipt was lost or destroyed.

PNC ActivePay Features:

Recent Activity Screen

*Can get to this window from several other screens in ActivePay

*Real-time card activity – “live”

*Can view declined transactions and reasons for the decline

*Have the record keeper contact the Pro-Card Office to increase card limits or open MCC group

*Verifying questions about the transaction before card changes occur

PNC ActivePay Features:

Report Studio – Standard Reports

Transaction Report – Record Keeper can establish criteria needed on the report, choose the format, schedule the report to run on a regular basis, and have the scheduled report automatically emailed.

Purchasing Card Contact Information

Procurement Card Program Manager:

Pamela Davidson	Phone: 270-745-4260
Email: pam.davidson@wku.edu

Sourcing/Procurement Card Admin:

Marci Morehead	Phone: 270-745-6365
Email: marci.morehead@wku.edu

Procurement Card Associate:

Teresa Jackson	Phone: 270-745-4619
Email: teresa.jackson@wku.edu

Purchasing Director:

Ken Baushke	Phone: 270-745-3058
Email: ken.baushke@wku.edu

PNC Cardholder Customer Service: 800-685-4039