

Grant Financial Management Operations Manual

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Contacts for Grant Purposes

| Description of Position/Service | Name and Extension |
|--|--|
| Vice Provost – signs all subawards and contract documents pertaining to grants. | Ieva Zake, x3080 |
| Executive Director of Grants and Sponsored Research – reviews and approves pre-award proposals prior to submission, grant agreements upon award and subaward agreements. | Kortnay Woods, x3120 |
| Director, Strategic Initiatives and Program Development – leads concept and proposal development. | Lori Thompson, x2262 |
| Grants Coordinator, provides assistance throughout the pre-award – leads proposal budget development and proposal review and approval from start to awarded phase. Prepares subawards agreements to ensure alignment with the College’s policies and procedures. | Heather Mayen, x3259 |
| Assistant Treasurer & Controller – oversees all budgets campus-wide. Ensures that fiscal reports are appropriately completed and approves them. Oversees post-award grant compliance and external audits. | Dana Van Nostrand, x3303 |
| Assistant Director of Grant Accounting – reviews award documentation and sets up budget in financial system to reflect final proposed budget. Provides training and assistance to PIs and staff on the grant management processes to ensure alignment with the funding agencies and the College’s policies and procedures. Monitors grantee documents and expenditures to ensure compliance. Generates interim and final fiscal reports for grant period. Verifies and approves the following grant related documents: Authorization for Employment Forms, Supplemental Pay Forms, Grant Position Request Forms, Independent Contractor Forms, Professional Services Contracts, Subcontracts (Subawards) and Contract Routing Forms. | Jeanette Vega, x2264 Send journals and reallocations to pagrants@tcnj.edu |
| Staff Accountant- generates interim and final fiscal reports for grant period. Maintains a master log of grant financial reporting due dates and financial reporting requirements. Monitors current grant receivable balances, following up with awarding agency on outstanding delayed payments. Performs quarterly grant reviews and semi-annual internal-mini grant reviews. | Mary Beth Rice, x5140 |
| Assistant Director of Financial Reporting – generates interim and final fiscal reports for grant period. Performs close out analysis on expired grants. Maintains the grant equipment in the College’s asset management software. Reviews sub-awardee single audits to assess risks of noncompliance with grant requirements. Reviews sub-contract check requests relating to grants. Assists with all other post-award duties as needed (i.e. effort verification forms). Manages College’s annual external financial and grant audits. | Cate Ferranto, x3382 |
| Executive Director of Procurement – approves all purchase order requests and manages purchasing campus-wide. Supervises the travel request, Accounts Payable and expense reimbursement processes. Also, manages travel system. Contact for all travel related questions (reimbursements and allowable expenses). | Anup Kapur, x2859 |
| Accounts Payable Supervisor | Sharmaine Stevenson, x2732 |
| Accounts Payable Assistants – process payments for all check requests and travel. Contact to find out payment status. | Nicole Powell, x3253 Jovan Tift, x2847 |

| | |
|--|----------------------|
| Assistant Controller & Director of Financial Systems – provides user access to BB Reports, supervises P-Card management. | Debra Watson, x2526 |
| Telecommunications - Ensures that phone bills are charged appropriately. | Sharon Hebert, x2595 |
| Manages photocopy reporting for entire campus. Verifies equipment orders. | Ruth Blauth x3108 |

Keys to Successfully Managing a Grant Budget

- Set your budget up appropriately from the beginning.
- Know the different account lines for specific payment types (See **Error! Reference source not found.**).
- If receiving funds from a private organization, have the funder sign a 10% reallocation letter, which allows you to move up to 10% of the grant's total funds without requiring an official budget modification request.
- Review and understand your grant funder's policies and procedures on allowable expenditures and budget modifications.
- Understand the fringe will be budgeted based on the State of New Jersey's fringe benefit rate at the time. This rate changes each fiscal year and your grant will be charged the actual fringe rate which may differ from the budgeted fringe rate. Your budget will need to be modified/reallocated to accommodate an increase in fringe or the excess fringe charges that cannot be covered by the grant will need to be charged to another source, such as an enterprise.

Proposed Budget Example

| <u>Acct #</u> | <u>Description</u> | <u>Title</u> | <u>YEAR 1</u> | <u>YEAR 2</u> | <u>YEAR 3</u> |
|---------------|---------------------------|---|------------------|------------------|------------------|
| | Personnel Salary | | | | |
| 51255 | Release Time | | | | |
| | Name | Principal Investigator | \$50,000 | \$52,900 | \$55,968 |
| | | <i>Fringe 51.95%</i> | <i>\$25,375</i> | <i>\$26,847</i> | <i>\$28,404</i> |
| | Name | Co-PI | \$15,949 | \$16,874 | \$17,853 |
| | | <i>Fringe 51.95%</i> | <i>\$8,094</i> | <i>\$8,564</i> | <i>\$9,011</i> |
| 51200 | Full Time | | | | |
| | Name | Principal Investigator | \$70,000 | \$72,100 | \$74,263 |
| | | <i>Fringe 51.95%</i> | <i>\$35,525</i> | <i>\$36,591</i> | <i>\$37,688</i> |
| | Name | Administrative | \$35,000 | \$36,050 | \$37,132 |
| | | <i>Fringe 51.95%</i> | <i>\$17,763</i> | <i>\$18,295</i> | <i>\$18,844</i> |
| 51210 | Part Time | | | | |
| | | Administrative | <i>\$25,000</i> | <i>\$25,750</i> | <i>\$26,523</i> |
| | | <i>Fringe 7.65%</i> | <i>\$1,913</i> | <i>\$1,970</i> | <i>\$2,029</i> |
| 51230 | Summer | | | | |
| | Name | Principal Investigator | \$18,105 | \$19,155 | \$20,266 |
| | Name | Co-PI | \$12,760 | \$13,500 | \$14,283 |
| | | <i>Fringe 7.65%</i> | <i>\$2,361</i> | <i>\$2,498</i> | <i>\$2,643</i> |
| 51810 | Student Aide | | | | |
| | 2 Students | \$6/hr X 15 hr/wk 9 months during spring & fall | \$6,480 | \$6,480 | \$6,480 |
| | | Sub Total Salaries & Wages | \$233,294 | \$242,809 | \$252,768 |
| | | Sub Total Fringe Benefits | \$91,031 | \$94,765 | \$98,619 |
| 54100 | Travel | | | | |
| | In-State | Research Sites | \$2,480 | \$2,480 | \$2,480 |
| | Out-State | National Meetings | \$9,040 | \$9,040 | \$9,040 |
| | | Sub Total Travel | \$11,520 | \$11,520 | \$11,520 |
| | Materials/Supplies | | | | |

| | | | | | |
|-------|---|---|------------------|------------------|------------------|
| | 53120 | Photocopying | 1,100 | \$800 | \$1,000 |
| | 53200 | General Supplies | \$7,500 | \$3,000 | \$6,000 |
| | 53230 | Instructional Supplies | \$11,000 | \$3,000 | \$7,000 |
| | 54000 | Conference Services \$80/wk X 4 wks X 20 students | \$6,400 | \$6,400 | \$6,400 |
| | 53180/53181 | Telephone Line/Toll | \$1,500 | \$1,500 | \$1,500 |
| | Sub Total Materials/Supplies | | \$27,500 | \$14,700 | \$21,900 |
| | Training Stipend | | | | |
| 52203 | High School students | Stipend Payments 250/student X 20 students | \$5,000 | \$5,000 | \$5,000 |
| | College Student | Stipend Payments 250/student X 20 students | \$5,000 | \$5,000 | \$5,000 |
| | | Stipend Payments \$1000/student X 20 students | \$20,000 | \$20,000 | \$20,000 |
| | Contractual | Sub Total Training stipends | \$25,000 | \$25,000 | \$25,000 |
| 52202 | Pennington Media | Video | | | |
| | Statistical Forecasting | External Evaluator | \$20,000 | \$20,000 | \$20,000 |
| | | | \$10,000 | \$10,000 | \$10,000 |
| | Consultants | Sub Total Consultantss | \$30,000 | \$30,000 | \$30,000 |
| | | TCNJ Sub Total | \$418,345 | \$418,794 | \$439,807 |
| | | <i>TCNJ 65% Overhead</i> | <i>\$151,641</i> | <i>\$157,826</i> | <i>\$164,299</i> |
| | | | \$569,986 | \$576,620 | \$604,106 |

Preparing a budget as indicated above will assist you when entering budget figures into TCNJ's eGrants or iMedRIS system, as well as the funding agency's Grant submission system, ex. Fastlane and EWEG. It will also serve as a reference sheet to compare and manage your BB reports Budget.

Understanding Your BB Report Budget

Make it a habit to always review your BB Report budget prior to processing Payments, Reimbursements, Contracts, Purchase Orders or Travel Request.

- The PI is ultimately responsible for the budget on each of his/her projects but support staff may be asked to complete some of this work.
- The BB Report contains budget and actual expenditure information for your project. Your BB Report balance column should always have a positive or zero balance, never a negative balance.
- BB Reports: finance.tcnj.edu

Report Parameters

| | |
|---|----------------------------------|
| Business Unit: The College of New Jersey (TCNJ) | Department: All Departments |
| Fund: All Funds | Fiscal Period: All Fiscal Period |
| Class: All Classes | Project: 02148 - Pop Health 2.0 |
| Fiscal Year: 2018 | Program: All Programs |

Budget Status Detail for Projects / Grants

| Account Type / Account Category | Class | Original Budget | Revised Budget | YTD Actual | LTD Actual | Current Period Actuals | Open Encumbrances | Remaining Budget | % Budget Remaining |
|---------------------------------|-------|-----------------|----------------|---------------|----------------|------------------------|-------------------|------------------|--------------------|
| Revenues | | \$0.00 | \$0.00 | (\$41,254.32) | (\$177,447.50) | (\$41,254.32) | \$0.00 | \$177,447.50 | 0 |
| Expenses | | \$197,320.90 | \$197,320.90 | \$60,803.90 | \$196,997.08 | \$60,803.90 | \$923.04 | (\$399.22) | 61 |
| Grand Totals: | | \$197,320.90 | \$197,320.90 | \$19,549.58 | \$19,549.58 | \$19,549.58 | \$923.04 | \$176,848.28 | 90 |

| Account Type / Account Category |
|-----------------------------------|
| <input type="checkbox"/> Revenues |
| <input type="checkbox"/> Expenses |
| Grand Totals: |

The report groups and subtotals each budget categories. Click the “Plus” sign to see the subcategories.

| Account Type / Account Category | Class | Original Budget |
|---|-------|-----------------|
| <input type="checkbox"/> Revenues | | \$0.00 |
| <input type="checkbox"/> Expenses | | \$197,320.90 |
| <input type="checkbox"/> Salary & Wages | | \$107,061.76 |
| <input type="checkbox"/> Fringe Benefits Expense | | \$11,441.26 |
| <input type="checkbox"/> Furniture & Equipment | | \$8,611.42 |
| <input type="checkbox"/> Professional Services | | \$20,052.50 |
| <input type="checkbox"/> Dept Non-Salary Allocation | | \$26,881.36 |
| <input type="checkbox"/> Travel | | \$18,277.60 |
| <input type="checkbox"/> Computer Hardware & Software | | \$4,995.00 |
| Grand Totals: | | \$197,320.90 |

Now Click on the “Minus” sign to view all details per GL (General Ledger) account.

Accessing BB Reports and Retrieving Data

Go to <https://finance.tcnj.edu/financial-web-report-access/>

1. Click on “Login to access BB Reports”
2. Enter your usual user name and password
3. Click Budget State Detail for Projects and Grants
4. Select Current Fiscal Year in Fiscal Year drop down menu
5. Select the Project ID, provided in your AIM email, from the Project Drop down menu
6. Leave all other fields as is
7. Click View Report
8. Use pages 2-3 to assist with navigating BB Reports
9. Amounts in blue font can be clicked to drill down to transaction-level detail including vouchers payments for check requests, travel expenses, and purchase order details

Please note: BB Report performs a data transfer from 10PM to 6AM every day, so you will not be able to view your budget during these hours.

| Account Type / Account Category | | | Class | Original Budget | Revised Budget | YTD Actual | LTD Actual | Current Period Actuals | Open Encumbrances | Remaining Budget |
|---------------------------------|------------------------|---------------------|---------------|-----------------|----------------|---------------|----------------|------------------------|-------------------|------------------|
| Revenues | | | | \$0.00 | \$0.00 | (\$41,254.32) | (\$177,447.50) | (\$41,254.32) | \$0.00 | \$177,447.50 |
| Expenses | | | | \$197,320.90 | \$197,320.90 | \$60,803.90 | \$196,997.08 | \$60,803.90 | \$923.04 | (\$599.22) |
| Salary & Wages | | | | \$107,061.76 | \$104,131.05 | \$38,817.20 | \$104,719.50 | \$38,817.20 | \$0.00 | (\$588.45) |
| 51200 | Officers And Employees | D1 - Instruction | \$72,008.78 | \$45,826.62 | \$240.02 | \$45,826.61 | \$240.02 | \$0.00 | \$0.01 | |
| 51200 | Officers And Employees | 03 - Public Service | (\$11,886.78) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 51210 | Proportion Part Time | D1 - Instruction | \$28,200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 51210 | Proportion Part Time | 03 - Public Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 51230 | Supp Part Time | D1 - Instruction | \$2,400.00 | \$48,603.68 | \$32,743.00 | \$48,603.68 | \$32,743.00 | \$0.00 | \$0.00 | |
| 51230 | Supp Part Time | 03 - Public Service | \$11,886.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 51251 | Adjunct Payment | D1 - Instruction | \$4,455.00 | \$4,455.03 | \$0.00 | \$4,455.03 | \$0.00 | \$0.00 | \$0.00 | |
| 51251 | Adjunct Payment | 03 - Public Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 51253 | Instruction Dir Paym | D1 - Instruction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 51255 | Released Time | D1 - Instruction | \$0.00 | \$4,814.47 | \$5,402.93 | \$5,402.93 | \$5,402.93 | \$0.00 | (\$588.46) | |
| 51255 | Released Time | 03 - Public Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 51810 | Student Aid Payroll | D1 - Instruction | \$0.00 | \$431.25 | \$431.25 | \$431.25 | \$431.25 | \$0.00 | \$0.00 | |
| 51810 | Student Aid Payroll | 03 - Public Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |

Account: Specific account lines your awarded funds are budgeted to and spent from.

Original Budget: The amount of funds budgeted for each account at the beginning of the grant.

Revised Budget: Original budget +/- any approved budget reallocations.

Year-to-Date: Actual amount expended in the fiscal year selected.

Life-To-Date: Actual amount expended since the beginning of the grant.

Open Encumbrance: Amount of open purchase orders for future expenses.

Balance: Available budget balance (deficit) calculated as Revised Budget - PYTD Actuals - Encumbrances. If your budget is reflecting a deficit a reallocation is required. Complete form and forward to pagrants@tcnj.edu
Note: May require prior approval from funder.

TIP: Amounts in blue font can be clicked to drill down to transaction-level detail, including voucher payments for check requests, travel expenses, and purchase order details.

Setting up automatic internal charges towards your grant

- 3. Contact Sharon Hebert with phone extensions that will be charging against the grant. A simple email is sufficient. Example email: Ms. Hebert please charge extensions 1234, 2345 & 3456 to the listed grant (indicate fund, class, project/grant and program). Sharon should also be contacted if you need to add a phone line within your department.

Photocopies

- 4. Every month a photocopy report is sent to Ruth Blauth in Information Technology. Her email is Blauth@tcnj.edu. On the report we indicate the grant chartfields, number of copies and total charges per grant (.036 per copy). You can program codes into your copier so that it can record the number of copies done per grant. Ex. for your S7057 grant you could program code 7057 into your copier.
- 5. If your grant chartfields have changed, please be sure to update data on copy report (you may need to provide the new chartfields to your program assistant).

Sample Copy Report

THE COLLEGE OF NEW JERSEY
INFORMATION TECHNOLOGY

PHOTOCOPIER USAGE REPORT

For the Period of: 8/19/13 to 9/16/13
Machine Location: 103 Armstrong Hall
Type of Machine: Cannon 5050N
Serial Number: D2A08154
Contact Person: Jeanette Vega
Phone Number: 609-771-3336

Machine Meter Reading:

Ending: 229,353
Beginning: 226,278

Number of Copies for the Period:

| Department | PS Acct # | Fund | Dept ID | Program | Project Grant | Class | # of Copies | Charges |
|----------------|-----------|------|---------|---------|---------------|-------|-------------|---------|
| Sample Grant 1 | 53120 | 40 | | | F0001 | 3 | 2,286 | 82.30 |
| Sample Grant 2 | 53120 | 40 | | | S0002 | 3 | 789 | 28.40 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Service | | | | | | | | |

Total number of copies

Programing Codes into the Copier:

Enter your password
select additional functions
select system settings
select department ID management
select store Department ID password
You should be able to enter each individual code for each of your grants.

Postage

If you are sending bulk mailing, place a post-it on top and rubber band together. Indicate your chartfields on the post-it.
Example: Please charge to: 40-03-S1234-53160. The same process should be followed for small mailings.

Staples

Send Anup Kapur, kapura@tcnj.edu, a complete Staples-Business Supplies Advantage form found at <https://finance.tcnj.edu/forms/#purchasingforms>. Be sure to include the person's name that will be processing your Staples orders. You might need to give Mr. Kapur the "user name" that is used to access your Staples account. This will help him place the chartfields in the appropriate account.

Processing a Check Request Form

Procurements under \$2,500

1. Price competition is recommended but not required.
2. **It is the department's responsibility for getting the best value.**
3. The Principal Investigator is responsible for authorizing all purchases.
4. The vendor or service provider must provide an invoice.
5. If you are paying a new vendor, which the college does not have in the system, email the vendor a blank W9 form and explain that our institution requires a W9 for payment processing.
6. Review your BB reports budget to ensure that there are sufficient funds in the account line the payment will be charged.
7. Prepare a Check Request form, attach the invoice and W9 form. <http://finance.pages.tcnj.edu/forms/>

Retrieving Vendor ID

1. Log into BB Reports
2. Select Vendor Lookup Report
3. Enter the vendor's last name or the company's name.
4. Click View Report (You may need to click several times)

Procurements over \$2,500 and under \$6,660

1. Requires an informal bidding process.
2. Price competition must be obtained for all purchases of goods or services over \$2,500 and up to \$6,660. Although the Purchasing Department is not responsible for the informal bidding process, departments must make every effort to obtain the best price for the best value.
3. The Principal Investigator is responsible for authorizing all purchases and all purchases are subject to audit.
4. Departments requiring the goods or services must solicit a minimum of three (3) quotations. The lowest quote must be accepted unless there is enough evidence to document otherwise.
5. Price competition documentation should be attached to payment requests.
6. If price competition is not feasible, departments are responsible for providing justification as a sole source purchase via memorandum or using the [Sole Source Justification Form](#).
7. Vendors must comply with The College's [terms and conditions](#). Departments are to include this reference when requesting quotes.
8. Purchases that exceed \$4,950, departments must obtain a [New Jersey Business Registration Certificate](#) from the vendor.
9. 3 quotes from 3 separate vendors are required to show that you have searched for the best possible price.
10. Purchases over \$5,000 require a Purchase Order Request through MAPS. Instructions are found at <http://finance.pages.tcnj.edu/files/2011/10/PO-Entry-Manual.pdf>
11. To pay invoices over \$2,500, prepare a Check Request form. Attach the invoice, W9 (not required if vendor is in our system. Please see and 3 quotes. (Follow same procedures in processing a Check Request form section).
12. Purchases over \$5,000 also require that you document receipt of the invoices within MAPS. Instructions are found at <http://finance.tcnj.edu/purchasing/review-payment-of-invoices/>.

Procurements over \$6,660 and up to \$33,300

Orders over \$6,660 require a Request For Quote Form to be completed and sent to the Purchasing department prior to placing the order. The form is available at <http://finance.pages.tcnj.edu/forms/> under the Purchasing Forms section.

1. Requestor is required to provide a list of the items he/she would like to order.
2. A Request For Quote can be avoided if the vendor is the sole source (The only company that provides the item(s) or services) or if the items are fair trade item (price is the same no matter where we purchase the

item). If this is the case, complete a Purchase Order Request through MAPS and provide a letter to the Executive Director of Purchasing, explaining the circumstance. A Sole Source Waiver form is available at <http://finance.pages.tcnj.edu/forms/> under the Purchasing Forms section.


Purchases over \$33,300 require either advertised bids or a Board waiver of advertisement. Note: Board approval will take a few months as meetings are only held 4 times per year. Please contact the Purchasing Department for assistance.

Processing Reimbursements to Employees

1. Employee must receive approval from Principal Investigator prior to making purchases for grant activities.
2. Employee must submit **Original Receipts**. Please note: Purchasing guidelines must be followed. Please review guidelines at <http://finance.tcnj.edu/purchasing/purchasing-guidelines/>
3. Prepare a Check Request form. <http://finance.pages.tcnj.edu/forms/>
4. Please be sure to review your BB reports to ensure that the account you specify on the Check Request form has sufficient funding available.

Enter the employee's ID found on their check stub through YESS
<https://yess.tcnj.edu:7552/p/sp/hrtcnj/?&>

Complete this section with the chartfields to be charged. Verify there is sufficient budget available to reimburse the employee. Reimbursements can be split among multiple chartfields.


PO #

Accounts Payable Check Request Form
Do not submit Check Request over \$5,000 without a purchase order number

| | | | |
|-----------------|--|----------------------------|------------------|
| Name: | | TCNJ Employee/Student Id#: | TCNJ Vendor Id#: |
| Attn: | | | |
| Address: | | | |
| City: | | | |
| State: | | | |
| Zip: | | | |
| E-Mail Address: | | | |

| Account | Fund | DeptID | Program | Class | BdgPd | ProjGrnt | Amount | AP Use Only |
|---------|------|--------|---------|-------|-------|----------|--------|-------------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL | | | | | | | | |

W-9 or W-8BEN Required for NEW Non Employee Payments ONLY: ATTACHED NOT REQUIRED
Please indicate type of payment and follow directions that apply

| | |
|--|--|
| <input type="checkbox"/> Vendor Payment Directions: Attach Vendor Invoice Approval of Payment on Invoice Required If \$2,500-\$4,999 attach Competitive Quotes | <input checked="" type="checkbox"/> Employee Reimbursement <input type="checkbox"/> Student Reimbursement Directions: Provide detailed description below Attach receipts with vendor name affixed Do not use for travel reimbursement |
|--|--|

| Item # | Qty | Unit | Description | Unit | Price | Amount |
|--------|-----|------|-------------|------|-------|--------|
| | | | | | | |
| | | | | | | |

SPECIAL HANDLING Please check if applicable. HOLD FOR PICKUP INVOICE ONLY SEPARATE CHECK RUSH

Name: _____ Telephone: _____

COMMENTS: _____

Department Approval
Your signature below indicates the authority to approve payments through the specific chartfields provided, and confirms that the funds have been allocated and are available

| | | | |
|--|--------------------|-----------|------|
| Signature Department Chair/Director | Print Name | Extension | Date |
| | | | |
| All Academic Grant, Contract & Enterprise Program Expenditures | Print Name (OAGSR) | Extension | Date |
| Signature | | | |

W-9 or W-8BEN REQUIRED FOR FINANCE & BUSINESS SERVICES USE ONLY:

RETURNED

| | | | |
|----------------------------------|------|------------------------------------|------|
| Signature Vendor Entered/Updated | Date | Signature Entry/Update Approved By | Date |
| | | | |

Forward completed form to The Office of Finance & Business Services, Administrative Services Building, Room 201.

Complete this entire section with the employee's information.

Select Employee Reimbursement.

Check "Hold for Pickup" if you would like to pick up the check in F&BS rather than having it mailed.

The PI must sign all grant check requests. If the check request is for reimbursement to the PI, the PI's supervisor must sign.

5. Attach original receipts.
6. Save copies to your files.
7. Hand-deliver to the Administrative Services Building (ASB), Finance and Business Services, ASB Room 201.
8. Check BB reports for payments within two weeks of delivery (See Accessing BB Reports and Retrieving Data).

Retrieving PO# From BB reports

1. Follow steps 1-9 in Accessing BB Reports and Retrieving Data.
2. Go to the Encumbrance column for the desired account. Click on the blue number within the GL (General Ledger) Account that the purchase order was processed against.
3. Every single PO that has been processed for the specific year you selected will appear.
4. Look for the vendor's name you are retrieving information on.
5. The Document ID is the PO number.
6. Once you have checked all payments, be sure to logout completely.

For Enterprise accounts it is very similar:

1. Follow Steps 1-4 in retrieving information from BB reports section.
2. From the drop down menu select Budget Status Summary and Detail Report for any Enterprise accounts.
3. Program (Click the drop down menu next to Program and select the account you would like to view.

Processing Consultant Payments under \$2,000

All service purchases must follow TCNJ's procurement policies and guidelines found at <http://finance.tcnj.edu/purchasing/purchasing-guidelines/>.

1. Payments to consultants under \$2,000 require a Short Form. <http://academicgrants.tcnj.edu/forms/>
2. The consultant is also required to complete a W9 form.
3. Consultants must prepare an invoice to receive payments for services rendered. On their invoice they should include an invoice number, their name, address, and the services completed, along with the total amount due for services rendered.
4. Complete a Check Request form.
5. Attach to the Check Request form, Invoice, W9 and Short Form.
6. Forward the packet to Human Resources, ASB 101. Note: place a routing note on the packet requesting that HR forward to ASB 201, Jeanette Vega once approved.
7. Principal Investigators should obtain a copy of the consultant's deliverables for his/her file.
8. Copies of all documents should be filed accordingly for each specific grant.
9. Check BB reports for payments within two weeks of delivery

Processing Consultant Contracts over \$2,000

Consultants contracts less than \$33,300 and over \$2,000 require contract approval prior to services being rendered.

If the consultant you plan on hiring is indicated on your approved proposal and budget the following steps should be followed:

1. The consultant will need to provide a:
 - Resume or Curriculum Vitae
 - W9 Form
 - Contracts over \$4,995 require a Business Registration Certificate
2. Complete the Contract Routing Form, Contract for Professional Services and the Independent Contractor Form, found at finance.tcnj.edu/forms
3. Signatures required:
 - Consultant
 - Principal Investigator
 - Dean
4. Attach and label all documents.
5. Make a copy of all documents for your file.
6. Forward original to the Finance & Business Services, Attention: Jeanette Vega, Administrative Services Building (ASB) Room 201
7. Send a copy of the W9 via email to Jovan Tift, tiftj@tcnj.edu, asking her to upload the vendor's information into BB reports
8. The consultant's information should be available on BB reports within two weeks. **See Retrieving Vendor ID section.**
9. For contracts over \$5,000 a Purchase Order Requests must be completed through MAPS. Instructions are found at <http://finance.pages.tcnj.edu/files/2011/10/PO-Entry-Manual.pdf>

If the consultant you plan on hiring is **NOT** indicated on your approved proposal and budget, the following steps should be followed:

1. You must obtain three quotes from other consultants who can provide the same services or justify that the consultant is sole source (approval of the sole source justification should be obtained prior to hiring the consultant). Sole Source wWaiver form is found at <https://finance.tcnj.edu/forms/#purchasingforms>.
2. Select the consultant who will provide all services required at the best rate or best meets your grant requirements.
3. Then follow steps 1-9 above.

See **Accessing BB reports and Retrieving Data** section to verify that the consultant has been paid (view under account # 52200, 52201, or 52202).

Processing Travel Reimbursements

1. Travel Request must be processed through the online travel system found at finance.tcnj.edu/travel/.
2. Enter Username and Password (This is the same as your email username and password) in the Travel Request section on the right.
3. Select Create a New Travel Request
4. Enter request information and continue (including appropriate grant chartfields).
5. If you need a tutorial on preparing a travel request and travel expense report select Travel Tutorial on the finance.tcnj.edu/travel/ webpage.
6. Make note of the T# the system automatically generates for your request.
7. Once you entered all the necessary information for the travel request save a copy to your files.
8. Once travel is complete, employee must log back into the travel system and select Expense report, next to the approved travel request, which will generate a travel reimbursement. Please refer to the travel tutorial on uploading receipts.
9. Check BB reports within two weeks for payment.

See Accessing BB reports and Retrieving Data section for instructions on checking BB reports for payments (view under PYTD Column, row account # 54100).

Grant Funded Equipment

Before purchasing equipment with grant funds you must first:

- ✓ Confirm the equipment intended to be purchased was included in your original RFP and incorporated in the final approved budget.
 - If equipment is not included in your RFP or budget, please contact the Office of Grants & Sponsored Research to guide you through the necessary steps required to obtain sufficient approvals and documentation from your awarding agency.
- ✓ Confirm that there is sufficient budget available in your equipment budget line. You may check if you have sufficient budget available through BB reports by running the budget status detail for projects and grants. The equipment account codes are as follows:
 - 55400- Computer Equipment
 - 55300- Academic Lab Equipment
 - 55900- Other Equipment
- ✓ Once able to confirm check #1 & 2 above, you must go through TCNJ's procurement processes based upon the dollar amount being purchased. <https://finance.tcnj.edu/purchasing/purchasing-guidelines/>

After your equipment is purchased, you will be responsible for maintaining and safeguarding the equipment. The Department of Finance and Business Services (FBS) will be responsible for reviewing the purchase to determine whether or not the equipment is required to be capitalized and inventoried.

When is equipment required to be capitalized and inventoried?

The College's capital asset minimum per unit threshold is \$5,000. Check your invoice received for the equipment purchased to see if the per unit cost is at or above \$5,000.

What if I purchase equipment for a grant through IT?

If your equipment purchase is done through the College's IT department, request a copy of the invoice from them to save for your records (Note: the PI is responsible for retaining all invoices for purchases under his/her grant project). From the invoice, check if the per unit cost meets the capital asset minimum threshold. If so, be proactive and submit a copy of the invoice to FBS. *See below on how to submit a copy to FBS.*

What if my grant purchased equipment meets the capital asset minimum per unit threshold?

- ✓ Be proactive and share a copy of the invoice with FBS once you receive it so that it is on FBS's radar from the start. IF the purchase will be made in multiple installments (i.e. multiple invoices/receipts) and it is not clearly stated on the invoice, please let FBS know this when sending the first invoice. Please send the additional invoice once received. **Ways to submit copies:**
 - Catelyn Ferranto at ferrantc@tcnj.edu
 - Interoffice mail ASB Room 201 Attention: Post-Award Grants
- ✓ FBS will reach out to you directly to obtain required data and schedule time to physically tag the equipment and verify key information that must be maintained in the asset management system.
 - Please respond to FBS e-mails and requests timely to ensure compliance with federal, state, and other funder requirements for equipment.
- ✓ Once your equipment is tagged, FBS will be conducting physical inventory counts at least every two years in order to comply with funder requirements.
- ✓ Once your equipment has been tagged by FBS, be proactive and send an e-mail to ferrantc@tcnj.edu if the equipment is being moved to another location or planned to be disposed of.
- ✓ If you plan to dispose of the equipment, the College's Surplus Equipment Disposal policy found on the Procurement website must be followed.

The data the College is required to maintain in the asset management system:

(When equipment meets the capital asset minimum per unit threshold)

- Description of the equipment.
- Serial Number or other identifying number.
- The source of funding for that property. This is the prime awarding agency.
- Who holds the title. This is generally The College of New Jersey.
- The acquisition date.
- The cost.
- The percentage of funding used to purchase equipment. **If your piece of equipment was purchased from multiple sources, FBS will need to know the chart-field strings for all funding sources to break out as a percentage of total cost.**
- Location. FBS will need the building name and room number.
- The use. There can be more than one use. See options below:
 - Research
 - Instruction
 - Public Services
 - Administration
 - Student Services
 - Not in use
 - Limited use

- The condition. See options below:
 - o Excellent
 - o Good
 - o Fair
 - o Poor
 - o Obsolete
- Any ultimate disposition data including the date of disposal and sale price of the property. This will be obtained if the equipment is disposed.

Sub-recipient Monitoring

If your BB Report has funds budgeted against GL (General Ledger) Account 58500, your proposal indicated that you would subcontract another entity to provide services to meet your grant obligations.

- Please work with Pre-Award to generate a subaward agreement.
- Once agreement is fully executed follow procurement instructions found on pages 9-14.

Principal Investigator – Responsible for:

- Including the subaward in the proposal and negotiating the scope and objectives of the subaward agreement with the subrecipient.
- Monitoring subrecipients' progress through financial and progress reports and regular communication.
- Reviewing and approving subrecipient invoices, completing the Subrecipient Invoice Checklist, and attaching the completed Checklist to the check request for payment to the subrecipient.
- Ensuring compliance with Federal regulations and both prime and subrecipient award terms and conditions.
- Raising any questionable items from subrecipient monitoring to the Office of the Treasurer or OAGSR to determine appropriate action.
- Following up on deficiencies identified from subrecipient monitoring.
- Reaching out to OAGR right away to go through proper steps if you express concerns or feelings that TCNJ should terminate the sub award agreement due to dissatisfactory work completed by your sub-recipient.

For more, information about TCNJ's policy for sub-monitoring Please refer to the Subrecipient Monitoring policy for more detailed information located at:

<http://policies.tcnj.edu/policies/digest.php?docId=9392>

Processing Deposits

1. Select Deposit Transmittal at finance.tcnj.edu
2. Login (Same Username and Password as your Email)
3. Select Create New Transmittal Form.

Please note: The system will only accept up to 5 transactions per transmittal.

- You can combine checks that will be deposited within the same chartfields to consolidate the transactions. **Example:** Three \$25 checks were received for workshop registration. Combine 3 checks

Preparing Reallocation Requests

1. Review your BB reports budget prior to submitting Check Requests, Authorization for Employment Forms, Travel Requests, Purchase Order Requests, Requests for Quotes and Consultant Contracts. Take note of the possibility that your request might cause a deficit in the account line you plan on charging.
2. If your request will cause a deficit, or if your account is currently in a deficit, prepare a reallocation form (Requires the Principal Investigator's signature) and send it in Excel format via email to pagrants@tcnj.edu. Form is found at <http://finance.pages.tcnj.edu/forms/>
3. In the description section of the Reallocation Form, indicate that the movements are within grant approved threshold.
4. If your reallocation is an intra-category movement, (example: if your grant proposal budget combined Full-time, Part-time and Supplemental salaries into one category, and you plan on moving funds from the Full-time line to the Part-time line), indicate that the movements are intra-category on the Reallocation Form description section.
5. If your grant has a reallocation threshold, please be sure to indicate the source referencing your reallocation guidelines on the comment section of the reallocation form. Example below: Some State grants allow 10% or \$10,000, whichever is less of reallocations within the grant period, as long as the movements are done within existing budget categories.
6. Contact post-award grants staff if you are unaware of your grant's reallocation guidelines or thresholds.

Part Eight: Budget Flexibility and Grant Agreement Modifications

How Much Flexibility Do I Have Within My Approved Budget?

Section XIV of Attachment A: Grant Agreement Terms and Conditions, which is part of your grant agreement, contains guidelines for budget modifications. Generally speaking, grantees may move funds budgeted in one approved GAAP category to another approved GAAP category **without DOE approval** when:

- the transfer of funds does not result in a change in the scope of work (scope of work means program changes representing a significant departure from the originally approved project under the grant agreement);
- the cumulative amount of all transfers does not exceed ten (10%) percent of the total grant agreement amount, or \$10,000 whichever is **less**.
-
- the funds are transferred to a previously approved line item. (Grantees may not move funds to an unbudgeted line item without **written DOE approval**);

Preparing Journal Entry Requests

- ✓ Has the original transaction posted to BB reports yet?
- ✓ Do you have sufficient funding in the chartfields you wish to move the expense into?
- ✓ Is the expense reasonable, allocable and allowable?
- ✓ Is the transfer request within the 90 days of the original transaction date?

If you answered yes to the questions above you may proceed with completing a Journal Entry Form found at finance.tcnj.edu/forms/. Also include an explanation/backup as to how the expenses being transferred to the grant benefit the grant (i.e. why the expenses are allocable to the grant). The completed form should be sent via email in Excel format from the PI to pagrants@tcnj.edu.

Enter the final destination for your expense; the chartfields that you would like the expenses to post to.

Enter the chartfields that the transaction originally posted to.

The College of New Jersey
Office of Finance and Business Services
Journal Entry Form

Date: 1/13/2016

Fiscal Year: FY16

| EXPLANATION OF ENTRY November 21 - December 6, 2016 Statement | AMOUNT | TO (DEBIT) | | | | | | FROM (CREDIT) | | | | | | |
|--|-----------------|------------|------|--------|---------|-------|--------|---------------|---------|------|--------|---------|-------|--------|
| | | Account | Fund | DeptID | Program | Class | BdgtPd | ProjGr | Account | Fund | DeptID | Program | Class | BdgtPd |
| BJ Wholesale | \$379.23 | 54000 | 40 | | F2016 | 01 | S0000 | 53201 | 10 | 0000 | F2016 | 06 | | |
| Dolittle | \$5.00 | 54000 | 40 | | F2016 | 01 | S0000 | 53201 | 10 | 0000 | F2016 | 06 | | |
| Amazon | \$30.78 | 53230 | 40 | | | 01 | S0000 | 53201 | 10 | 0000 | F2016 | 06 | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| TOTAL | \$415.01 | | | | | | | | | | | | | |

Approved By (signed or email from): _____

Prepared By: John Snow

Please enter line descriptions exactly as they are posted originally on BB reports.

Please enter the exact amounts posted. Do not combine expenses.

| | | | | | | | | |
|------------|-----------|-------|----|---|----|---------------------------------|----------|----|
| 0000300359 | 1/12/2016 | 53201 | 10 | 0 | 06 | 5.000 000000000000000000 | 00353110 | AF |
| 0000300359 | 1/12/2016 | 53201 | 10 | 0 | 06 | 30.780 AMAZON.COM AMZN.COM/BILL | 00353110 | AF |
| 0000300359 | 1/12/2016 | 53201 | 10 | 0 | 06 | 379.230 BJ WHOLESALE #0141 | 00353110 | AF |
| 0000300405 | 1/14/2016 | 53201 | 10 | 0 | 06 | -379.230 BJ Wholesale | | JV |
| 0000300405 | 1/14/2016 | 53201 | 10 | 0 | 06 | -5.000 Dolittle | | JV |
| 0000300405 | 1/14/2016 | 53201 | 10 | 0 | 06 | -30.780 Amazon | | JV |

List of BB Reports General Ledger Account Numbers

The list below contains expense account numbers that may be used in grant budgets. Expenses should always be charged to the most appropriate expense account. If your current grant budget does not contain the appropriate account, please submit a Budget Reallocation Form moving budget from an existing account to an account in this list to establish the account in your budget. If you are unsure of what account to use, please contact Jeanette Vega.

| Account Number | Account Description |
|-----------------------|-------------------------------|
| 51200 | Officers And Employees |
| 51210 | Proportion Part Time |
| 51230 | Supp Part Time |
| 51251 | Adjunct Payment |
| 51255 | Released Time |
| 51290 | Part-Time Pension |
| 51810 | Student Aid Payroll |
| 51860 | Non Student PT |
| 52100 | Fringe Benefits |
| 52110 | Fringe Expense Release Time |
| 52200 | Speakers and Honorariums |
| 52201 | Consultants |
| 52202 | Professional Services |
| 52203 | Teachers Stipends |
| 52206 | Member Training |
| 52207 | Staff Training |
| 53115 | Graphics Design |
| 53116 | Graphics Printing |
| 53120 | Photocopies |
| 53145 | Express Shipping |
| 53150 | Duplicating |
| 53160 | Departmental Postage |
| 53180 | Telephone Line Charges |
| 53181 | Telephone Toll Charges |
| 53182 | Telephone Other Charges |
| 53183 | Telephone Mobile Charges |
| 53190 | Media Center Charges |
| 53200 | General Supplies |
| 53202 | Office Supplies |
| 53230 | Instructional Supplies |
| 53250 | General Academic Lab Supplies |
| 53261 | Outside Printing |
| 53262 | Outside Graph Design |
| 53386 | Contributions |
| 53560 | Advertising Expense |

| | |
|-------|-----------------------------------|
| 53565 | Dept Subscriptions/Memberships |
| 53566 | Conferences/Professional Educ |
| 53575 | Other Services |
| 53576 | Publication Costs |
| 53991 | Program Support |
| 54005 | Housing Room Charges |
| 54100 | Travel - Faculty & Staff |
| 54102 | Non-TCNJ Employee Travel |
| 54120 | Academic Student Travel |
| 54150 | Official Reception |
| 55900 | Other Equipment |
| 58300 | Restricted Financial Aid |
| 58400 | Stipends Expense |
| 58405 | Scholarships |
| 58410 | Prizes & Awards |
| 58500 | Subcontract (Gr) |
| 59000 | Budget Carry forward ¹ |
| 59998 | Indir/Adm Chg/Grants ² |

Tips: If you have more than one grant prepare an at a glance form. It will help when processing different documents for each individual grant. **Example:**

| Title | Proj. Grant | Program | Fund | Class | End Date |
|-------|------------------|------------------|------|-------|-----------|
| CDI | Fxxxx | | 40 | 01 | 9/30/2016 |
| TIES | | Fxxxx | 15 | 05 | N/A |
| D&T | | Fxxxx | 15 | 02 | N/A |
| TSAE | | Fxxxx | 15 | 03 | N/A |

¹ The Budget Carry forward account is used for fund 15 to carry the budget from one fiscal year to the next. It is a budget-only account. Expenses should not be charged to the Budget Carry forward account, rather the expenses should be charged to the appropriate expense account above based on the nature of the expense. Contact the Office of the Treasurer at x2186 or budfin@tcnj.edu if you need to add expense account lines to your fund 15 budget to process expenses (purchase orders, check requests, travel requests, etc).

² The Indir/Adm Chg/Grants account is used to charge indirect/F&A to the grant based on the F&A rate and base specified in the grant agreement. It is automatically charged each month based on that month's expenses in the base and should not be used for other expense transactions. Post-award grants staff reconcile this account quarterly (as of September 30, December 31, March 31 and June 30 of each fiscal year) and record adjustments when necessary.