Bookkeeper Meeting

OCTOBER 16, 2019

Agenda

Cost Share a.k.a Match Accounts / Faculty Position Numbers

Food Purchases

Capstone Projects

Expenditures / Payroll Mistakes

Follow Up Items

Pre-award - Match

https://www.tntech.edu/research/pdf/forms/Internal_Cost_Share_Documentation.pdf

9/11/19 email "Effective immediately, the Office of Research will begin requiring a new internal cost-share form for all proposals that include a cost-share commitment from any academic or administrative unit. The form can be found on our website at the the cost-share and then by navigating to Forms and Agreements > PreAward Forms > Internal Cost Share Form or by clicking this link. The form is live; however, we kindly ask that you test the form and provide any feedback. This form will be in lieu of itemizing the cost-share on page 2 of the PEF."



Tennessee Tech University Internal Cost Share Documentation Project Title: Project PI:

Please complete the table below detailing the source and amount of all required cost share for the project referenced above. Do not include indirect costs in this table. Only list costs which will be funded by the index number provided. Indirect costs are University costs. The authorized representative from each unit providing cost share must be listed at the bottom and must sign this document.

College/Department/ Other Unit Committing Cost Share	Item Description	Index No. Committing Cost Share	Year 1	Year 2	Year 3	Year 4	Year 5	Total Direct Cost Commitment
Ex. Chemistry	Dr. Research's release	2-22222	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	\$ 5,309

Post Award - Match / Faculty Positions

If the PI has committed to a cost share, a separate index must be set up.

This account may be a "6" index or a "22" index. The majority of the time, it will be a "6" index; however, if there are multiple match indexes or the match is coming from a restricted source, it could be a "22" index. Typically, the first two digits are followed by the last four digits of the grant index.

Match indexes will always have an activity code. This code is six-digits and will begin with the letter "M." This activity code must be included on all budget revisions and charges to the match index. Typically, the activity code is "M" followed by the last five digits of the grant fund.

Source of Match	Account Guidelines			
University	63XXXX			
Center	64XXXX			
Department	65XXXX			

A budget revision must be submitted with the activation showing where the matching funds are coming from AND what account codes it will be going into (e.g., 74000). The FOAPAL information for the match index will be completed by Grant Accounting.

Verified with Terri McWilliams, Budget Director, that moving the funds committed for match from the department index to the match index "should be priority."

Verified with Evelyn in Payroll and Terri in Budget that moving the entire amount for release time for a faculty position is ok.

Food Purchases

TTU Policy 508 – Food Purchase Policy

- Required pre-approvals, memos, and Eagle Buy
- Gail Ligon

Specific Grant Guidelines

- The majority of food purchases must be pre-approved
- The NSF Proposal and Award Policies and Procedures Guide, Chapter II, C. 2.(xii)(b) specially highlights meals and coffee breaks because of their sensitivity. It states that meal expenses of grantee employees who are not on travel status are unallowable. 2 CFR 200.432 states that allowable costs of conferences may include cost of food. However, 2 CFR 200.432 defines a conference as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity (TTU) and is necessary and reasonable for successful performance under the federal award. A working lunch to discuss the project does not fit the definition of a conference.
 - https://www.nsf.gov/pubs/policydocs/pappg19 1/nsf19 1.pdf
 - https://www.law.cornell.edu/cfr/text/2/200.432

Capstone Projects

All Capstone Projects will be ran through the Office of Research

Indirect Cost will be waived on Capstone Projects

Work-in-Progress

- Policy on Gift v. Grant (this will help the PI to determine when a gift is actually a grant and should not be accounted for through the Foundation)
- Streamlined agreement for Capstone Projects
- Capstone Activation Form

Expenditure / Payroll Mistakes

If overpayment or other errors have occurred for any employee of the University, including students, the correction must be processed through Payroll. Payroll must adjust the employee's W-2 as they are responsible for ensuring their wages are correct at year end. Any overpayments, repayments, etc. that pertain to payroll must be brought to the attention of Payroll in writing and must be researched and corrective action communicated by Payroll to the employee/student. Payroll understands the tax implications and the reporting requirements that the University must follow.

Grant Accounting must also be notified in writing, as we are responsible for only invoicing allowable costs. If overpayment has occurred, that cost is unallowable, and as such we must be notified to ensure the integrity of our invoices.

Any other expenditures that are erroneously paid from a grant are also considered unallowable. Please follow proper AP procedures and notify Grant Accounting that expenditures need to be moved from the grant. This will prevent us from invoicing for these charges while they are being corrected.

Follow up Items

Rental Rates

- Policy No. 122 Rental of Tennessee Tech Property
- Related Documents "122 TTU Facility Use Rental Rates/Usage Fees"

Rental Rates / Usage Fees Schedule

FACILITY/AREA	RENTAL RATE		
Appalachian Center for Craft – conference room	\$50 per day		
Appalachian Center for Craft – AV-1 room	\$50 per day		
Appalachian Center for Craft – student housing	\$50 per room per night		
Alumni Ruilding – all onen spaces (fover second floor etc.)	\$100 first hour: \$25 each additional hour		

AAF – Docusign
New Workshop/Participant Form (Amanda)
Other

Discussion and Questions

NEXT MEETING – NOVEMBER 20, 2019 – 10 AM

PRESIDENT'S CONFERENCE ROOM – DERRYBERRY HALL