

A FINANCIAL MANAGEMENT GUIDE FOR PRINCIPAL INVESTIGATORS

Grants Accounting
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Introduction

This guide is designed to assist Principal Investigators (PIs) and the grants community in the financial management of grants and sponsored programs once awarded by an agency. This document reviews general policies and procedures applicable to grant spending and outlines expectations and regulations. It is not intended to address all possible situations. Exceptions in extenuating circumstances may apply.

The office of Grants Accounting is a unit of the Controller's Office that oversees the accounting and financial management and compliance aspects of grants and sponsored programs for all colleges, departments, offices, and centers on both BGSU campuses. The office monitors all post award grant and contract activity to ensure the university is following local, state, and federal regulations along with other sponsor terms and conditions. Grants Accounting provides guidance on allowable uses of funds, establishes and monitors projects accounts in the university's financial management system, completes and submits all required financial reports, invoices sponsors according to billing schedules, receives and processes checks and ACH payments for projects, assists with budget revisions and no cost extension requests, and responds to auditor requests.

While Grants Accounting is trained in compliance monitoring, it is important to remember that Principal Investigators are responsible for project management and proper technical administration of the project. PIs are ultimately responsible for compliance with terms and conditions of the sponsored agreement, university and sponsor policies and procedures, and managing project funds within the approved budget. PIs must also ensure timely completion and submission of required technical reports and other deliverables.

Where to Start

After working with the Office of Sponsored Programs and Research (“OSPR”) to develop your proposal and negotiate the award, OSPR will generate an award in the PeopleSoft Financial Management System (“FMS”). Grants Accounting staff use the information to establish a grant/project account and associated accounting string(s) in FMS. When a grant account has been established, Principal Investigators (PIs) receive an email from Grants Accounting with the subject of “New Award Notice.” This email provides descriptive information such as the sponsor, title, assigned project number, project period, accounting string(s), and the Grants Analyst assigned to the account. This email will also communicate accounting string(s) to other departments (such as payroll, purchasing, accounts payable, financial aid, etc.) It is important that PIs forward this email to administrative assistants or anyone who will assist with the processing of expenditures as it includes the accounting string(s) to be used when processing expenses. In addition, the sponsor-approved budget will be attached to the email (see next section on understanding the budget).

This is a sample of a new award notice email:

(Name of PI),

Project number 1XXXXXXX was assigned to your (Name of sponsor) titled (Title of grant project). However, a meeting with your Grants analyst to review your budget is now required prior to releasing your grant funds. (Name of Grants Analyst) has been assigned to this account and will follow up with you in a separate email.

*** Every grant is assigned a project number so the grant funds can be tracked separate from all other funds in the university's financial system. This project/grant number is what Grants Accounting will use in communications to reference a specific grant.

Funds may be obligated from: (Project period)

The SpeedCharts for charging your grant expenditures are:

1XXXXXXXGR Grant (Fund 4X000, Project 1XXXXXXX, Department (PI's dept number), Function X000, Activity XXXXXXXX, Program 1000)
1XXXXXXXPT Grant Participant (Fund 4X000, Project 1XXXXXXX, Department (PI's dept number), Function X000, Activity XXXXXXXX, Program 1010)
1XXXXXXXC1 PI's Department Cost Share (Fund 18700, Project 1XXXXXXX, Department (PI's dept number), Function X000, Activity XXXXXXXX)
1XXXXXXXC2 CO-PI's Department or VPREE Cost Share (Fund 18700, Project 1XXXXXXX, Department (CO-PI's dept number or VPREE), Function X000, Activity XXXXXXXX)

*** Speedcharts are set up to make charging expenditures to a grant easier. Rather than having to remember an entire accounting string, you can simply refer to the correct accounts by using the project number and a suffix like GR, PT, C1, C2)

A follow up email will be sent to the PI by the Grants Analyst assigned to the account. This email will include a request for an orientation meeting that is required for all PIs. At this meeting, the Grants Analyst and the PI will review the project objectives, grant budgets, sponsor terms and conditions, policies and procedures, and deadlines. Following the meeting, the project will be activated and the PI can begin charging against the grant.

PIs will also begin to receive scheduled Web Report Library reports to monitor their grant expenditures and will be added to the Grants listserv to receive updates affecting the grants community.

PIs will be granted access to Grants Portal within BGSU's financial ERP system, Peoplesoft FMS. The Grants Portal enables Principal Investigators, Budget Administrators, Chairs, Deans, and other project stakeholders to access financial information for sponsored project efforts. A brief review of the Grants Portal will be conducted at the orientation meeting. The FMS Security Request for New Principal Investigators is in the Appendix.

Understanding the Budget

The sponsor-approved budget developed during the proposal phase will be attached to the new award notification email. The excel spreadsheet columns are labeled by speedchart for easier identification of which account to use. Speedcharts ending in “GR” and “PT” are grant and participant support (external) funds; each are tied to a fund beginning with a “4.” Speedcharts ending in “C#” are cost share (internal) funds tied to fund 18700 and sourced by a university budget.

BOWLING GREEN STATE UNIVERSITY'S BUDGET						
P.I.: Dr. Researcher		4X000	4X000	18700	18700	<-- Fund
SPONSOR: Sponsor		1XXXXXXGR	1XXXXXXPT	1XXXXXXC1	1XXXXXXC2	<--Speedcharts for
DURATION: Project period			GRANT	COST SHARE	COST SHARE	charging expenditures
PROJECT ID: 1XXXXXX		GRANT	PARTICIPANT	DEPT 1	DEPT 2	
FMS Category	YEAR 1	SPONSOR CONTRIB.	SPONSOR CONTRIB.	BGSU CONTRIB.	BGSU CONTRIB.	TOTAL COSTS
1.PER	PERSONNEL					
	% P.I.: name, Release Time	-	-	-	-	-
	Graduate assistant					
	TOTAL PERSONNEL	-	-	-	-	-
2.FRG	FRINGE BENEFITS					
	P.I.: name, Release Time	-	-	-	-	-
	Graduate assistant					
	TOTAL FRINGE BENEFITS	-	-	-	-	-
3.SUP	MATERIALS AND SUPPLIES					
	chemicals	-	-	-	-	-
	TOTAL MATERIALS AND SUPPLIES	-	-	-	-	-
4.TRV	TRAVEL					
	domestic	-	-	-	-	-
	TOTAL TRAVEL	-	-	-	-	-
5.CMM	COMMUNICATIONS					
	printing/copying/postage	-	-	-	-	-
	TOTAL COMMUNICATIONS	-	-	-	-	-
6.M&R	MAINTENANCE/RENTALS					
	facility rentals	-	-	-	-	-
	TOTAL MAINTENANCE/RENTALS	-	-	-	-	-
8.EQP	EQUIPMENT (over \$3500)					
	laser	-	-	-	-	-
	TOTAL EQUIPMENT (over \$3500)	-	-	-	-	-
8.EQL	EQUIPMENT LOW (under \$3500)					
	camera	-	-	-	-	-
	TOTAL EQUIPMENT LOW (under \$3500)	-	-	-	-	-
8.NEM	NON-EMPLOYEE COMPENSATION					
	consultants	-	-	-	-	-
	TOTAL NON-EMPLOYEE COMPENSATION	-	-	-	-	-
	SUBAWARD(S) =< \$25,000					
8.S1A	subaward 1					
8.S2A	subaward 2					
	TOTAL SUBAWARD(S) =< \$25,000	-	-	-	-	-
	SUBAWARD(S) > \$25,000					
8.S1B	subaward 1B					
8.S2B	subaward 2B					
	TOTAL SUBAWARD(S) > \$25,000	-	-	-	-	-
8.TUI	TUITION					
	GA tuition	-	-	-	-	-
	TOTAL TUITION	-	-	-	-	-
	TOTAL DIRECT COSTS	-	-	-	-	-
58800	FACILITIES AND ADMINISTRATIVE COSTS					
	Agency Limits to 42%	-	-	-	-	-
	TOTAL COSTS	-	-	-	-	-

The first column on the excel budget example indicates the category abbreviation that displays in FMS, which is the financial system used by BGSU. Expenses are charged to various account codes, which roll up into budget categories. All expense accounts begin with a "5." The second digit of the account number is the number associated with the budget category to which the account rolls up. The FMS budget categories are defined below with examples of the most frequently used account codes:

- | | |
|--|---|
| 1.PER - personnel salaries | 5.CMM – communication (printing/copying) |
| 51010 faculty full time AY | 55100 memberships |
| 51011 faculty full time SUM | 55200 printing |
| 51020 administrative full time | 55300 advertising |
| 51030 classified full time | 55400 telephone |
| 51230 graduate assistants AY | 55500 postage |
| 51231 graduate assistants SUM | 55700 shipping |
| 51235 post-doctorals | |
| 51550 undergraduate student | 6.M&R – maintenance, rentals |
| 51600 student wages | 56200 maintenance and repairs |
| 51700 salary letters of appointment | 56300 building/facilities rental |
| | |
| 2.FRG - personnel fringe | 8.NEM – non-employee compensation |
| 52010 STRS | 58010 compensation non-employee 1099 |
| 52020 OPERS | |
| 52100 medicare | 8.EQL – equipment under \$3500 |
| 52200 workers comp | 58510 equipment less than \$3500 |
| 52500 health care | |
| 52600 life insurance contract | 8.EQP – equipment over \$3500 |
| 52650 life insurance hourly | 58500 capital equipment |
| 52700 instructional fee waived – employee | |
| 52710 instructional fee waived - dependent | 8.S1A – subaward 1 less than or equal to \$25,000 |
| | 58910 subaward 1 up to \$25,000 |
| 3.SUP – supplies | |
| 53100 office supplies | 8.S1B – subaward 1 greater than \$25,000 |
| 53200 computer supplies | 58915 subaward 1 over \$25,000 |
| 53300 copiers | |
| 53400 instructional supplies | 8.TUI – tuition |
| 53450 research supplies | 58200 GA instructional fee |
| | |
| 4.TRV – travel | 8.OFE – tuition other fees |
| 54010 professional development/training | 58210 GA non-resident fee |
| 54020 travel meals/other | 58230 GA other fee |
| 54040 travel meals | |
| 54050 mileage | 8.GNF – tuition general fees |
| 54300 business meals | 58220 GA general fee |
| 54400 programming –not used for grants | |
| | 8.OMS – other miscellaneous |
| | 58900 other miscellaneous |
| | |
| | 58800 – indirect costs/F&A |

Note that if at any time a PI decides that a deviation from the original budget is necessary, the change should be reported to the Grants Analyst assigned to the account prior to incurring any expense. The Grants Analyst will review the award agreements to determine whether prior sponsor approval is needed for the budget revision and will assist the PI in the development of the revised budget.

Pre-Award Spending

On federally funded awards, spending prior to the effective date of the award may be permissible. Pre-award costs are those incurred prior to the effective date of the federal award directly pursuant to the negotiation and in anticipation of the federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the award start date and only with the written approval of the federal awarding agency. For some federal sponsors with awards under expanded authorities, such as NSF and NIH, the incurrence of pre-award expenses, up to 90 days, is allowed without sponsor approval. The Office of Sponsored Programs and Research (“OSPR”) utilizes the Institutional Prior Approval System (“IPAS”) procedure to request and review pre-award spending.

How to Process Expenditures on a Grant

Salary/Fringe

- To charge salary to a grant or cost share account PIs should work with their department budget administrator:
 - Use the new award budget to determine the correct speedchart for charging salaries
 - New employees should be hired in compliance with university hiring requirements in coordination with HR
 - Existing non-student employees' funding sources can be changed through a contract addendum
 - Personnel Action Forms ("PAF") for faculty and staff are found on the HR webpage under Forms & Resources
 - Summer and adjunct faculty contracts are entered into OnBase
 - Graduate Assistant contracts must be entered into the GA Contracting system
 - Undergraduate student employees must be hired through Student Employment Services
 - Supplemental payments are requested through a supplemental payment contract that can be found on Grants Accounting website under Guides and Resources and on the HR webpage under Forms & Resources
- Route documentation to PI and Grants Accounting for review, approval, and to file
- Based on approved documents, Payroll enters speedchart/combo code distribution (total effort of 100%) into HCM for processing.
- PIs are required to monitor payroll expenses to verify effort commitments from the award Agreement are being met. If a change in effort occurs, sponsor prior approval may be required (contact OSPR with Post-Award Modification form). After sponsor approves, route revised documentation for approval, so Payroll will enter the revised speedchart/combo code percentage
- Grant compensation is described in Article 17 of the CBA for Faculty Members. Item 12 of the article describes the calculation to ensure salary charges to awards do not exceed the Institutional Base Salary ("IBS") rate in compliance with 2 CFR 200.430
 - Fringe is automatically charged proportionately to the same grant(s) as salary

Supplies

Supplies can be purchased via requisition in Falcons Purch, on a department P-Card, or upfront by an individual and reimbursed through Chrome River as appropriate. The university encourages the use of Falcons Purch for procurement as the system utilizes state contracts that offer substantial discounts.

Technology Accessories and Equipment

All computers, laptops, i-pads, software, printers, ink, etc. must be requested through the ITS department. These cannot be charged to a P-Card and reconciled to a grant without written pre-approval from an ITS representative. Additional information for ITS purchases is on the Purchasing webpage as a Specialty Purchase Processes

Travel

University Travel, and International Travel by Faculty and Staff policies should be reviewed prior to travel. Travel expenses are reimbursed through Chrome River. Pre-paid expenses, such as hotel and airfare may be charged to a department's P-Card. The traveler can also incur these expenditures and request reimbursement after the travel has occurred. (See more in the Travel Expense Guidelines within Items of Cost section.) All other expenditures must be incurred by the traveler and then reimbursed. Travel reports must be submitted within 90 days of return from travel and no later than 30 days after the end date of the grant unless earlier deadlines are assigned by Grants Accounting.

Independent Contractors

A non-employee who is providing services for the grant project must have a signed Independent Contractor Agreement completed prior to their provision of services. At minimum, the agreement should state the contract period, number of hours to be worked, hourly rate, and project deliverables. Note that consultant services require signature of the Provost or CFO. Independent Contractor Agreements are processed through PaymentWorks. Additional information on PaymentWorks can be found on BGSU's Purchasing webpage under Contracting Procedures and Forms. Once the independent contractor process is completed, payment can be made via requisition in Falcons Purch.

Subawards

All subawards must be included in the sponsor approved budget or have prior sponsor approval. Subaward agreements are prepared by the Office of Sponsored Programs and Research (“OSPR”). Once these agreements are fully signed and executed, the subrecipient will invoice BGSU. The invoice will be reviewed by Grants Accounting and then sent to the PI for approval. The PI’s authorization for the payment will serve as verification that the invoice expenditures fall within the subaward statement of work and are reasonable and allowable. The budget administrator should then submit a payment request requisition in Falcons Purch for payment to the subrecipient.

Note: All expenditures require PI and Grants Accounting approval. It is the PI’s responsibility to ensure that each expense is necessary for the performance of the award and complies with award terms and conditions. Due to the additional reviews and approval workflows necessary for compliance, PIs should be sure to submit expense requests with plenty of time before the item or service is needed.

Expense/Cost Transfers

An expense/cost transfer is the transfer of an expense from one account to another through a journal entry. These are most frequently used when an expense is charged directly to a department instead of to a grant account. External auditors closely monitor cost transfers at universities, so cost transfers must have adequate documentation to support the transfer. Receipts from the original transaction must be attached to the journal entry and the journal description must reference the original journal, voucher, or purchase order number. Appropriate transfers must be accompanied by an explanation of how the original charge occurred, a justification for the new charge, receipts/invoices, PI approval, and a description of the financial impact on the accounts involved. Department budget administrators are responsible for entering journal entries involving departmental charges. Grants Accounting will review the journal entry.

Regulations governing cost transfers involving federal agency grants recognize four general circumstances under which cost transfers may be appropriate. In all cases, transfers must be made within 90 days of when the error was discovered and no later than 90 calendar days after the end date of the period of performance. These circumstances are:

1. to correct clerical errors made in the original charge
2. to reflect legitimate re-budgeting as a result of a change in the approved budget
3. to reallocate resources between accounts supporting closely related work for reasons other than to cover over-expenditures in one account. The relationship between the two accounts must be well established in advance
4. to reallocate costs incurred by a university department account on behalf of a grant project

If an expense is charged to a grant that is unallowable, it will be charged back to the home department via a journal entry. Grants Accounting may initiate journal entries for removing expenses from a grant, which do not require PI approval. If the expense is also an unallowable university expense, it must be moved to the department and then the PI must pay back the departmental account through a payment to the Bursar.

Cost Sharing
(2 CFR 200.306)

Cost share accounts are set up for most of BGSU's grants and use fund 18700 to keep cost share expenditures separate from grant expenditures. Some grants have required cost share/match while other grants use the cost share account to track effort and GA scholarships provided to research assistants working on grants. Cost share accounts are not utilized to track budgets besides required cost share, effort, or GA scholarships.

In most cases, BGSU's cost sharing is provided as the percentage of the PI's salary that is devoted exclusively to the project (level of effort). A contract addendum will need to be routed for signatures and submitted to Grants Accounting in order to charge the salary amount to the cost share account.

BGSU's cost sharing is also used to track Graduate Assistant scholarships provided for GA's working on grant projects. The GA Contracting system found in MyBGSU must be used to charge scholarships to the cost share account when there is budget for a GA scholarship.

When there is required cost share and non-personnel/scholarship expenses are included in the budget for the university's project cost share, these charges should be made directly to the cost share account whenever possible.

In rare circumstances, donations of tangibles or services may be offered as the project cost share. These are considered in-kind contributions that have no direct charges to the cost share account. If facilities or tangibles are donated, there must be appropriate documentation on file to support the value of these items. Grants Accounting will explain this process when necessary.

Participant Support (2 CFR 200.456)

A participant is an individual who is a recipient of a service or training session in a workshop, conference, seminar, symposium, or other information sharing activity funded by an external grant or award. A participant does not perform work or services for the project or program other than for their own benefit. A participant does not provide deliverables to BGSU or to a third party. An individual cannot simultaneously be a participant and an employee. Participant costs are costs that are directly attributable to individual participants. BGSU recognizes participant costs as: stipends for participation or subsistence allowances, travel reimbursements (such as lodging and meals), registration fees or admittance fees.

Participant support costs do not include the following types of payments: honoraria paid to a guest speaker or lecturer, human subject payments, supplies, conference/activity support costs such as facility rentals and media equipment rentals, and admission/registration or travel reimbursement for grant employees, or agreements with employers to reimburse the employer for the costs related to sending its employee to a conference, workshop, or other activity. "Other participant costs" such as incentives, gifts, souvenirs, t-shirts and memorabilia must be explicitly approved by the sponsor and included in the submitted budget justification.

See "Meals for Conferences and Meetings" under Selected Items of Cost for standards of documentation for attendance and for any costs associated with food.

NSF's Proposal & Award Policies & Procedures Guide, Chapter II.C.2.g(v)

This budget category refers to direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with NSF-sponsored conferences or training projects. Any additional categories of participant support costs other than those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and memorabilia), must be justified in the budget justification, and such costs will be closely scrutinized by NSF. Speakers and trainers generally are not considered participants and should not be included in this section of the budget. However, if the primary purpose of the individual's attendance at the conference is learning and receiving training as a participant, then the costs may be included under participant support. If the primary purpose is to speak or assist with management of the conference, then such costs should be budgeted in appropriate categories other than participant support.

For some educational projects conducted at local school districts, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method. The school district must have an accounting mechanism in place (i.e., sub-account code) to differentiate between regular salary and stipend payments.

To help defray the costs of participating in a conference or training activity, funds may be proposed for payment of stipends, per diem or subsistence allowances, based on the type and duration of the activity. Such allowances must be reasonable, in conformance with the policy of the proposing organization and limited to the days of attendance at the conference plus the actual travel time required to reach the conference location. Where meals or lodgings are furnished without charge or at a nominal cost (e.g., as part of the registration fee), the per diem or subsistence allowance should be correspondingly reduced. Although local participants may participate in conference meals and coffee breaks, funds may not be proposed to pay per diem or similar expenses for local participants in the conference. Costs related to an NSF-sponsored conference (e.g., venue rental fees, catering costs, supplies, etc.) that will be secured through a service agreement/contract should be budgeted as "Other Direct Costs" to ensure appropriate allocation of indirect costs.

Funds may be requested for the travel costs of participants. If so, the restrictions regarding class of accommodations and use of U.S.-Flag air carriers are applicable. In training activities that involve field trips, costs of transportation of participants are allowable. The number of participants to be supported must be entered in the parentheses on the proposal budget. Participant support costs must be specified, itemized and justified in the budget justification section of the proposal...Participant support costs must be accounted for separately should an award be made.

Grants Accounting Treatment

BGSU's Negotiated Indirect Cost Rate Agreement does not permit F&A to be calculated on participant support costs. Budgets cannot be revised to reduce the amount of participant support costs without prior sponsor approval. A separate Activity is set up by Grants Analyst to segregate participant support budget from other activities. The participant support Activity has the suffix of "-Part." Each participant support expense has the appropriate Activity suffix of "-Part." Speedcharts ending in "PT" are grant (external) funds for participant support costs and are tied to an Activity with the suffix of "-Part."

Allowability of Costs
(2 CFR 200.403-200.405)

All grant expenditures must be consistent with BGSU policy, state and federal regulations, sponsor terms and conditions, and other applicable requirements. Awards that are directly or indirectly federally funded are subject to the federal regulations set forth in the OMB Uniform Guidance. For an expense to be allowable under federal awards, costs must be:

- Necessary for the performance of the award
- Allowable under federal, state, university, and sponsor regulations
- Reasonable for the performance of the award in nature and amount (prudent person in like situation)
- Allocable/chargeable/assignable to the project with high degree of accuracy based on relative benefits received
- Consistently charged as direct/indirect costs following the same principles applied to non-grant funded activities
- Charged to one account and not also used to meet cost sharing or matching requirements for any other project
- Documented adequately

For an expense to be allowable on any grant or cost share accounts (federal or non-federal):

- A detailed business purpose must be listed
- The expense must be allowable, reasonable, allocable, and necessary
- The expense must be incurred and the good/service received during the grant period
- The expense must be included in the approved budget or have received prior sponsor approval
- The expense must add value to the grant project
- There must be money available in the budget category of the grant
- Legible itemized receipts must be provided
- Costs must be split proportionately when the expense is allocable/beneficial to multiple funding sources. All associated costs must be allocated consistently
- Costs must be split proportionately between participant and non-participant costs when applicable
- The grant account must still be active and the final financial report or invoice not yet started

In the absence of applicable federal or sponsor regulations or guidelines, Bowling Green State University policies and procedures apply. PIs should be aware that when federal, state, sponsor, and/or university regulations overlap, the most restrictive regulations apply. The PI is responsible for reviewing federal, sponsor, university, and departmental guidelines, policies, and procedures that are applicable to each project and responsible for compliance throughout the life of the project. The review process for expenditures is in the Appendix.

If there is any question whether an expense might not be allowable, please contact the assigned Grants Analyst to review the potential expense prior to incurring it. When contacting Grants Accounting regarding a specific grant, please have the project number available.

Links to federal regulations:

- [eCFR :: 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- [nsf24001 Proposal & Award Policies & Procedures Guide \(PAPPG\) \(24-1\) | NSF - National Science Foundation](#)
- [NIH Grants Policy Statement | grants.nih.gov](#)
- [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards | U.S. Department of Education](#)

Select Items of Cost
(2 CFR 200.420)

Memberships

Institutional memberships are allowable as direct costs on federal awards. Individual memberships are not allowable unless they reduce the cost of a conference so that the combined membership and registration cost is less than the regular registration rate or they were written into the proposal or prior sponsor approval was obtained.

T-Shirts

NSF only allows participant t-shirts to be charged to grants when the t-shirts are specifically identified in the proposal budget justification. Project staff shirts may sometimes be allowable if a justification is provided that indicates that the shirts are necessary for meeting the project objectives and not for general personal use.

Technology Accessories and Equipment

All computers, laptops, i-pads, software, printers, ink, etc. must be requested through the ITS department. These cannot be charged to a P-Card and reconciled to a grant without written approval from an ITS representative. Additional information for device and accessory purchases and licensing is on the Purchasing webpage as a Specialty Purchase Process.

Administrative Fees

Administrative fees on university invoices like dining services or residence life are not allowable as direct costs on a grant as they are indirect costs that are intended to be funded by the recovered F&A. Non-university invoices with administrative costs may be allowable.

Tax

BGSU is a tax-exempt entity so sales tax in the State of Ohio is not reimbursable. A State of Ohio Sales Tax Exemption form can be obtained from a department budget administrator or downloaded from the University Controller's Office webpage under Policies & Forms.

Consultant Services (2 CFR 200.330)

The services of consultants may be sought to accomplish a specific portion of the project work. The service provider may be either a member of a profession or a person possessing a special skill. The provider generally cannot be on the regular payroll of the institution. Most agencies consider the use of consultants allowable if the consultant's area of expertise and the anticipated cost of the service are included in the proposal or prior sponsor approval is obtained. Additionally, the consultant's services rendered must be documented by a consultant agreement. The following information must be included in the agreement: the name of the firm or consultant, the nature of the services rendered and their relevance to grant objectives (if not apparent from the nature of the service), the period of service, the billing rate, and number of hours to be worked.

Equipment (2 CFR 200.313)

If an equipment purchase is specified in the proposal budget, further approval is generally not required. If the approved budget does not detail the purchase, Grants Accounting must be notified and prior approval of the purchase must be sought from the sponsor. In general, BGSU becomes the owner of any equipment purchased with grant funding at the time of the purchase. Occasionally, ownership may belong to the granting agency with transfer of ownership to BGSU at the termination of the grant or contract. For capitalized equipment purchases (\$3,500 and over), documentation regarding the project/grant ID, condition, and location of the equipment will be kept by asset management and updated every two years.

Special Purpose Equipment

Special purpose equipment is used only for specific research, medical, scientific, or other technical activities and is generally allowable with sponsor approval. Additional information for scientific equipment purchases is on the Purchasing webpage as a Specialty Purchase Process.

General Purpose Equipment

General purpose equipment is not limited to specific research purposes as defined above. Examples of general purpose equipment would be computers, printers, furnishings, etc. General purpose equipment may be allowable on a grant if essential and allocable, even if not solely dedicated to the performance of a Federal award.

Subcontracts (2 CFR 200.330)

OSPR is responsible for writing and executing subcontracts and subawards. Generally, subcontractors must submit final financial reports, patent reports, equipment reports, and invoices to the Project Director within 60 days after project completion. Some agencies may require reports to be submitted sooner. Project Directors are responsible for obtaining these documents within the allotted time to meet all deadlines in a timely manner.

Postage/Copying/Telephone Expenses (2 CFR 200.461)

Postage and copying costs are only allowable as direct costs if the allocable portion of the costs can be identified at a high degree of accuracy. Typically, postage and copying costs are allowable for centers and programs that are 100% funded from one grant. A common example of allowable postage and copying costs is when a project-specific survey or brochure is printed and mailed to participants. If the costs are paid from a departmental account and then later allocated to a grant account, the department must supply documentation and justification for expense. The department should maintain records documenting the purpose of such calls to support their allocation to the grant. Cell phone stipends are not allowable as direct costs to a grant. Telephone costs are charged on a fixed fee basis (flat rate per device) and the cost detail can be obtained through Web Reporting Library.

Office Supplies

General office supplies are only allowable as direct costs if the allocable portion of the costs can be identified at a high degree of accuracy. Typically, office supply costs are allowable for centers and programs that are 100% funded from one grant.

Administrative and Clerical Salaries and Wages

The salaries of administrative and clerical staff should normally be treated as indirect costs (F&A). Direct charging of these costs may be appropriate only if all the following conditions are met: (i) Administrative or clerical services are integral to a project or activity; (ii) Individuals involved can be specifically identified with the project or activity; (iii) Such costs are explicitly included in the approved budget or have the prior written approval of the sponsor; and (iv) The costs are not also recovered as indirect costs.

Supplemental Payments

All supplemental payments must be specifically provided for in the approved sponsor budget or receive prior written approval by the sponsor. Salaried staff are typically not eligible for supplemental payments from grants. The rate of pay cannot exceed the institutional base salary and the maximum total for all supplemental pays cannot exceed 20% of the base salary. Compensation for employees engaged in work on federal awards is only considered reasonable to the extent that it is consistent with that paid for similar work in other university activities that are not grant funded. Supplemental payment for grants has a special request form found on the Grants Accounting webpage under Guides and Resources, and on the HR webpage under Forms & Resources.

Tuition Fee Waivers for Employees and Dependents

Tuition fee waivers for employees and dependents should not be charged to federal or state grants or some privately funded grants. This benefit may be offered to grant-funded employees, but should be charged to department operating accounts.

Incentives/Human Subject Payments

Incentive payments to encourage individuals to participate as human subjects in a research study are allowable in accordance with the following requirements. Currently, there are two payment methods available, which includes check requests and gift cards.

Checks can be issued to human subjects by submitting a Check Request Form using the project's speedchart and account 58010. The individual must provide identifiable information to receive payment, but the name of the research study will be excluded from the payment request form to maintain confidentiality. The Principal Investigator and Grants Analyst must approve and sign each check request before Accounts Payable can process the payment. The check payment method must be used for any human subject payment greater than or equal to \$100.

Only if the card value is less than \$100, gift cards for human subjects may be purchased through Falcon's Purch (via Amazon) or at a physical store on a department's Purchasing Card. If purchased on a department's Purchasing Card, gift card receipts must be uploaded into Chrome River. The expense should be charged to the project's speedchart and account 58010 and the Principal Investigator and Grants Analyst must electronically approve the expenditure in Chrome River or Falcon's Purch.

Starting in March 2021 prepaid debit cards were no longer issued to compensate grant respondents, participants, or human subjects. Any active grants that utilized debit cards in the past will be gradually switched over to gift cards.

The PI and research team must provide the PI's department and Grants Accounting with a list of who received the gift card, the date distributed, the dollar amount, and the purpose. For confidentiality purposes, the lists provided to the PI's department and Grants Accounting may utilize participant identifier codes instead of participant names. Purchase no more than the number of cards you will be distributing in the next seven (7) days. If there are unused gift cards remaining at the end of the project period, the Principal Investigator must notify Grants Accounting and the remaining value must be charged to the PI's department.

Due to audit implications, BGSU does not permit cash payments to be charged to federal grants. Payments to human subjects by check or gift cards are considered taxable income by the IRS. Unless explicitly written in the grant proposal, expenses associated with drawing and raffle prizes to promote participation in a study may not be charged to a restricted fund. These payments are not considered participant support costs.

Pre-Order/Items in Bulk

Pre-ordered items like advance admissions tickets and brochures for parent meetings must be based on a reasonable and documented estimate of attendees. Unused pre-order items are unallowable expenses on the grant and should be charged to the F&A account if available or department account as these are administrative costs of doing business. Bulk purchases often provide cost savings so items like research lab gloves or parking passes may be ordered in bulk. Bulk purchases that are necessary and will be used within 30 days may be charged in full to a grant with the Grants Analyst approval. Bulk purchases that will not be used within 30 days should be charged to department budgets initially and then transferred timely to the grant with supporting documentation at a prorated rate for the actual usage. All items must be used in their entirety by the end of the project period. Written confirmations of supply exhaustion will be required from PIs upon grant closeout. The cost of unused items are unallowable expenses on the grant.

Tips

Tips resulting from personal convenience services are not allowable (doormen, valet, etc). Tips that are generally a normal part of doing business (restaurants, taxi drivers) are allowable but may not exceed 20% of the cost.

Travel Expense Guidelines

- The travel must adhere to the University Travel and International Travel by Faculty and Staff policies
- Faculty and staff must register their University Related Travel ("URT") in the international travel registry prior to travel. A copy of the email confirmation must be attached to reimbursement request. Expense reimbursement will be denied without properly registered URT.
- The travel must comply with all grant-specific travel restrictions such as mileage rates or foreign travel regulations
- The method of transportation must be the lowest, most economical cost or there must be an approved justification for using another method.
- Agendas are required for all meetings/conferences and must list dates, times, and meals if provided.

- A list of all attendees with names, titles, affiliations, and project roles must be attached to report when multiple persons are involved.
- All personally reimbursable travel must be included on one expense report (except prepays).
- The expense owner must either have salary paid from the grant that is being charged for travel or there must be an approved justification regarding the necessity of the individual's travel in meeting the project objectives.
- The reimbursement request must be made after travel occurs unless the expense is charged to a university Pcard.
- The reimbursement will be made to the individual whose name is on the receipt.
- When travel costs benefit more than one funding source, all expenses associated with the trip must be split similarly (ex. If registration is split 50/50 between department and grant, then airfare, lodging, etc must be charged 50/50).
- Personal travel/vacations combined with business travel require more support and justification and should represent a minority of the time spent on travel.
- Burden of proof is the responsibility of the traveler.
- Travel paid by rewards points, e-credits, gift cards, vouchers, or other non-cash or credit card means is not reimbursable for cash value.
- Cancelled, non-refundable travel costs can only be reimbursed if a result of unavoidable acts of nature or medical emergencies supported by adequate documentation.
- Spell out acronyms.
- In most circumstances, travel and meeting expenses should be pre-approved by employee supervisors and arranged prior to travel dates.
- Flights, registrations, reservations and other expenses should be booked 30+ days in advance of travel if possible.

Mileage

- The starting/end point must be the lesser distance of home or work.
- If it would cost less to fly or rent a car, there must be an approved justification and a print screen showing flight/rental car quotes. The justification documentation provided must be obtained **at the time travel** was approved and be clear that out of a range of flight possibilities, mileage was less than the cost of coach airfare.
- To calculate the reimbursement cap if flying would be cheaper, add the cost of the flight plus mileage for travel to and from airport, airport parking, and \$25 baggage fees each way.
- To calculate the reimbursement cap if a rental car would be cheaper, add the cost of the rental car plus estimated fuel costs.

Rental Car

- Rental cars must be economy size. Exceptions are made in situations where a van is needed to transport a group of individuals or research equipment.
- The rental period must be appropriate for the dates of travel or the report must contain an approved justification for variances that are covered by other funding sources
- The cost of the rental and fuel must be less than the cost if reimbursed for mileage.
- Use of BGSU's agreements with transportation providers is strongly encouraged. Additional information for transportation and travel is on the Purchasing webpage as a Specialty Purchase Process.
- If conference materials indicate on-site or adjacent lodging is available, a rental car is not typically reimbursable.

Meals

- Allowable only when travel involves an overnight stay.
- The first and last days of travel are reimbursed at 75% of the per diem amount.
- During travel, University policy provides for standard meal per diems to be used. These meal per diems are intended to offset, in part or in full, the cost of a traveler's meals to include transportation between places of lodging or business and where meals are taken. The per diem also includes incidentals. Reimbursement requests for these expenses in addition to per diem will be disallowed.
- Conference meals and room service meals are deducted from per diem reimbursement requests.

- Alcohol is not reimbursable. If the receipt includes alcohol, the tax and tip must also be adjusted for just the food cost only.
 - Room service meals will not be reimbursed.
 - Gratuity must be no greater than 20%
- If actual meal cost is a requirement of a grant (rather than a per diem calculation), an itemized receipt must be provided detailing the restaurant name, address, number seated, items purchased and costs.

Meals for Conferences and Meetings

- Meals can be charged to sponsored projects, provided the sponsor does not explicitly prohibit such costs, if the following conditions are met:
 1. The meeting includes a majority of outside/external participants, AND
 2. The meal is served at a formal meeting being conducted in a business atmosphere where the provision of the meal serves to maintain the continuity of the meeting, AND
 3. The activity at which the meal is being served is significant and integral to the goals of the project
- Itemized receipts must be accompanied by a list with names of attendees, affiliations, and project roles noted (ex. BGSU student, bus driver, participant, OSU researcher/collaborator, etc)
- Meeting agenda must be attached to expense report
- If the event duration is not all day and meals were provided, there must be an approved justification for why the meeting had to be held over a meal time
- The total of the food cost, delivery fee, and tip amount divided by the number of expected guests must be equal to or less than the allowable meal per diem amount. If fewer individuals attended than expected this must be noted on the report
- Business meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting. Such activity is considered an entertainment cost.
- Non-travel meals should be coded either as Student Group Meals or Business Meals. The account code for Student Group Meals should be used if students represent the majority of those present during the meeting.
- NIH Allowability of Costs/Activities: When certain meals are an integral and necessary part of a conference (i.e., a working meal where business is transacted), grant funds may be used for such meals, as qualified in the NIH Grants Policy Statement. Where meals and/or lodgings are furnished without charge or at a nominal cost (e.g., as part of the registration fee), the proposed per diem or subsistence allowance must take this into consideration.
- NSF Meals and Coffee Breaks: No NSF funds may be spent on meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers. NSF only allows meal expenses when the individual is on travel status.

Hotel

- The lowest price room must have been selected.
- Room service meals must be equal to or less than per diem amounts and an itemized receipt is required.
- Dates of stay must be appropriate based on travel dates and times.
- The use of non-conventional lodging during grant-funded travel is strongly discouraged. Non-conventional lodging includes houses, apartments and rooms, including those rented through Airbnb, Vrbo, and other similar platforms. Many federal agencies disallow this type of lodging due to fire safety, injury/property insurance coverage, inadequate receipts, etc. The Controller's Office may permit exceptions on a case-by-case basis. These instances would need to be preapproved, in writing, by Grants Accounting and potentially the program sponsor, at least one (1) week before the date of travel.

Airfare

- Fare receipt must show the fare rate and class.
- Flight must be economy. Exceptions may be made if economy was unavailable at the time of booking if a screenshot showing available seating at the time of booking is submitted with reimbursement report or if ADA accommodations are needed (as approved by BGSU's Office of Accessibility Services)

- Seat selection fees will not be reimbursed.
- Flight change fees will not be reimbursed.
- Travel protection fees/insurance will not be reimbursed.
- Stops and layovers must be reasonable. If combined with a personal trip, a screenshot of pricing for a non-stop trip must be submitted with reimbursement report.
- Internet fees are allowable if they are justifiably necessary for business purposes. Typically, these are considered a personal expense and unallowable on grants.
- The Fly America and Open Skies Agreements apply to all federally funded travel – please refer to the flowchart summarizing these rules in the Appendix.

Incidentals

- Some private grants require receipts for incidentals.
- Since Chrome River automatically adds incidentals to the per diem cost, these are permitted on grants even without receipts to reduce administrative review time. However, to claim the incidentals, reimbursement for at least one eligible meal must also be requested.

Parking

- Valet parking is considered a personal service by the OMB UG and is not allowable on federal awards.

Admission Costs

- Admission fees are only allowable on federal awards for project staff, program participants, and chaperones. The cost of other individuals like bus drivers is not permissible as a direct cost.

Reminder: This section is intended to be used as a guide to ensure that expenses are in compliance with federal regulations and BGSU policies and would pass an audit test. Please note that this is not an all-encompassing list of requirements as some grants may have additional restrictions than those listed above.

Unallowable Costs
(See 2 CFR 200.420 to 200.475)

- Administrative fees on university invoices as direct costs when a grant budget includes indirect costs
- Advertising and public relations costs are unallowable unless they are necessary to meet the requirements of the sponsored program. Allowable advertising costs might include advertisements for recruitment of personnel; procurement of goods or services; and disposal of surplus material. Unallowable public relations costs include memorabilia (gifts and souvenirs)
- Advisory councils
- Alcoholic beverages
- Alumni activity costs
- Audit services
- Bad debt costs
- Bonding costs
- Commencement (graduation) and convocation costs
- Contingency provisions
- Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement
- Depreciation as a direct cost
- Entertainment costs like amusements, diversions, and social activities without a programming purpose
- General purpose equipment, buildings and land or improvements without written sponsor approval
- Fines, penalties, damages and other settlements due to failure to comply with federal, state or local laws
- Fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions
- Goods and services for personal use
- Intellectual property costs of preparing disclosures, reports, and other documents, and of searching the art to make disclosures not required by the Federal award and costs in connection with filing and prosecuting any patent application where the award does not require conveying title or a royalty-free license to the government
- Lobbying
- Losses associated with other sponsored agreements
- Memberships that are not at the institutional level or memberships to any country club, social club, or dining club
- Proposal costs for preparing bids, proposals, or applications as direct costs
- Publication and printing costs not identifiable with a particular cost objective
- Rearrangement and reconversion costs as direct costs
- Scholarships on awards that are not purposed to provide training to participants
- Selling and marketing university products or services without prior sponsor approval
- Student activity costs for intramural activities, student publications, student clubs, and other student activities

Always thoroughly review the approved budget, and terms and conditions for your grant to identify project-specific unallowable costs. Please note some purchases are not permitted toward the end of the performance period.

Direct/Indirect Costs
(2 CFR 200.412-200.414)

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Indirect costs are classified within two broad categories and are sometimes referred to as F&A, or Facilities and Administration. Facilities is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. Administration is defined as general administration and general expenses such as the director's office, accounting, personnel and other types of expenditures. BGSU's indirect cost rate is 42% on modified total direct costs ("MTDC"). Modified total direct costs exclude equipment, capital expenditures, charges for patient care, rental costs, tuition, scholarships and fellowships, participant support costs, and subaward amounts exceeding \$25,000).

Monitoring Expense Reports

PIs and budget administrators should review grant activity monthly to verify that expenses are allocated correctly, and spending is within the approved budget. Two resources that are available for this purpose are: Web Report Library and Grants Portal.

BGSU uses the Web Report Library (WRL) to generate user friendly reports of data from financial systems. There are a few existing reports in the WRL that can be used to view grant data.

“Grants Budget Summary” report is a summary of budget and expenses by category that can be pulled through certain months or cumulatively. This report is automatically scheduled to be sent to PIs at the beginning of each month for their specific grants. Please note that when there are various funds and departments used, the gray headers for each section do not always display in the correct places. Also, payroll encumbrances do not appear on this report. The report can be found in the Finance 9.2 Financial Reports folder.

“Grant Expense Detail FMS-HCM-CSS” report is a detailed breakdown of all expenses charged to a grant. The report can be found in the Finance 9.2 Financial Reports folder.

“Grant and Project Expense Detail” report is designed to show cumulative grant and cost share expense detail. This report does not display payroll or student financials by individual names or disbursements. With the implementation of Chrome River and new Single Pay Requests through Chrome River and Falcons Purch, the available detail provided by these reports is minimal. The report can be found in the Finance 9.2 Financial Reports folder.

“Grant and Project Payroll Expense Detail” report is a detailed breakdown of salaries by grant employee and paycheck date. This report does not show fringe. The report can be found in the Finance 9.2 Budget Administrators folder.

“Student Fee Waivers by Department and Project” report is a detailed breakdown of grant financial aid disbursements by student and disbursement date. The report can be found in the Finance 9.2 Budget Administrators folder.

Access to the WRL can be obtained by submitting a form in BGSU’s TeamDynamix system. Use the search bar to locate “Web Report Library: Request Access” and follow the directions on that page.

A tool called Grants Portal is available within BGSU’s financial management system, Peoplesoft FMS. Grants Portal is a central launching point to navigate through the PeopleSoft Grants solution in a convenient way and it enables Principal Investigators, Budget Administrators, Chairs, Deans, and other project stakeholders to access financial information for sponsored project efforts. The navigation to Grants Portal in FMS is Main Menu->Grants->Grants Portal. Access to the Grants Portal is automatically applied for PIs and other project team members as defined in FMS. All other stakeholders must submit a request to access Grants Portal to grants@bgsu.edu.

Grants Accounting can be contacted for additional help and for any questions regarding reading/interpreting reports and navigating in Grants Portal.

Extensions and Budget Revisions

Depending on sponsor terms and conditions, PIs may be able to request no-cost extensions and to revise budgets. OSPR has recently added a Post-Award Modification Form for PIs to request modification to active, funded projects on the OSPR webpage. This form should be submitted to OSPR with sufficient time to allow for review, determination of action needed and, if necessary, to secure sponsor approval in advance of the requested modifications. Some examples of modifications would be no-cost extension, scope of work change, change in PI/Co-I, change in level of personnel support, subaward changes, etc. PIs should notify the Grants Analyst assigned to their account if they plan to request modifications for their specific grant.

Extensions

No cost extension means that the end date of the award is extended, but no additional funds are requested. A no-cost extension may be requested by a PI when all three of the following conditions are met:

- The end of the project period is approaching
- There is a programmatic need to continue the research
- There are sufficient funds remaining to cover the extended effort

Extensions may not be exercised merely for using unliquidated balances. A justification must be provided to explain the need for the extension, present an estimate of the unobligated funds remaining, and detail a plan for the remaining funds. The plan must adhere to the previously approved objectives of the project. The PI's extension request should be sent to both Grants Accounting and the Office of Sponsored Programs and Research at least 30 days prior to the end date of the grant. Ultimately, the approval of the grant extension is solely at the discretion of the sponsor.

Most federal agencies allow recipients expanded authorities to extend the award for one year without prior approval. If additional time beyond the one-year extension is necessary, the sponsor then needs to approve the request. It is unusual for federal agencies to approve a second one-year extension.

Budget Revisions

A budget revision occurs when there is a need to deviate from the original sponsor-approved budget during a project. PIs should check with their Grants Analyst to determine whether budget revisions are allowable and if sponsor prior approval is required. Sponsors may be very flexible or have strict rules and procedures to review budget revisions. The OSPR Post-Award Modification Form will be needed if prior approval is required. The rebudgeting process is in the Appendix.

Most federal agencies afford expanded authorities that allow universities to rebudget most budget items without prior approval. Typically, if the project scope is not changing, and indirect costs and participant costs are not affected, budget revisions are permissible. Special approval is usually necessary for equipment purchases and subcontracted work. Most state agencies permit modifications of up to 10% of a budget category before sponsor approval is needed while most pass-through entities and private sponsors are more restrictive.

End of Grant Expectations

PIs will receive Grants Accounting notification prior to their grant's end date. These emails will contain budget and expenditure data so that the PI can closely monitor the grant balance.

All expenditures in the last 90 days of the grant will be closely reviewed for allowability. Spending cannot be increased at the end of an award period for the sole purpose of exhausting funds. For example, a grant with a three-year project period typically should not be purchasing supplies in the last 2-3 months of the final year as this indicates an intention to purchase items to spend down the balance. If the expenses will truly be utilized and meet the tests of allowability, the PI will need to have a strong justification as to how the expenses are necessary for the completion of the project. In some cases, sponsor approval will be required for purchases within the last 60 days of a grant.

It is expected that grant funds are obligated by the end of the project period and liquidated no later than five business days before a final invoice or report is due to the sponsor. Based on reporting requirements and final invoicing, a Grants Analyst may set a different deadline for processing final expenditures. No expenditures on the grant account will be allowed after this deadline. This is to ensure that final submissions reflect general ledger data properly and accurately.

If there is a residual inventory of unused supplies upon termination or completion of the project, the expense needs to be charged back to the home department via a journal entry. Increased spending near the end of the grant for consumable supplies will require PI's written certification that all supplies were exhausted prior to the end of the grant.

NSF specifically notes that NSF funds may not be expended after the end date of the grant, except to liquidate valid commitments that were made on or before the end date, e.g., commitment of project funds for subrecipient or contractor for services rendered during that award period but not billed to the grantee until after the grant expired. Generally, the costs of equipment or supplies received after the end date, may not be charged to the project. In addition, the grantee typically should not purchase items of equipment, computing devices, or restock materials and supplies in anticipation of grant expiration where there is little or no time left for such items to be utilized in the actual conduct of the research.

However, in accordance with 2 CFR § 200.461, Publication and Printing costs, awardees may charge federal awards before closeout (90 days after project period ends) for the costs of publication or sharing of research results, even if the costs are not incurred during the period of performance of the award.

Time and Effort Certification
(2 CFR 200.430)

Effort certification refers to the process of reporting how much time an individual has spent working on a particular project and expressed as a percentage distribution of total activities.

Time and Effort Certifications are federally mandated. Effort certification is required for all employees who charge a portion of their compensation to a grant or cost share account. The purpose of this process is to verify the amount of time an individual spent working on a specific project, supporting the university's payroll system with an official certification record. This process is completed at the end of each semester coinciding with the payroll calendar. By approving these reports, the employee, PI, and/or supervisor of the PI are certifying that, to the best of their knowledge, the payroll reported is a reasonable estimate of the employee's work on the project during the semester period indicated at the top of the report.

At the end of each semester, all employees who are working on sponsored programs or who have salary distributed to a cost share account will receive an Effort Certification Report through OnBase. Employees, PIs and/or supervisor of the PIs will receive an email notification from grants@bgsu.edu when a Time and Effort Report is pending their approval. The email will include a link to OnBase, where you will review and approve the report. To log in to OnBase, you will use your regular BGSU username and password.

Please refer to the User Guide in the Appendix for help reading the report.

The body of the report lists the payroll date range for the data reported, name of the individual being certified, and the percent distribution of their base salary wages by account and funding source. Each report will show 100% of an employee's base salary time, including payroll charged to the grant, cost share, and department. **Approvers should certify that the percentage of effort on the grant and cost share reflects the employee's actual effort and matches the effort levels as budgeted and reported to the sponsor.** When applicable, a second section for supplemental pays will follow the section for regular base salary. Approvers should certify that the correct stipend amount was paid based on actual effort and as reported to the sponsor.

The percentages displayed on the report are determined from the current salary distribution information in the payroll system. Under most circumstances, the report will be accurate (matching both the actual effort level and the effort level proposed to the sponsor) and will require only an electronic signature verifying its accuracy. However, there may be situations in which the salary distribution does not reflect the actual work done in that reporting period.

Reasons for report discrepancies may include the following:

- A change in the effort expended during that period
- An error in the original appointment, such as wages being charged to the wrong account
- Multiple appointments at different pay rates
- A change in the pay rate that becomes effective during the reporting period

All Effort Certification Reports should be reviewed by the employee. If the employee is unavailable due to graduation, leave of absence, or other separation from BGSU, the PI will be assigned to review and certify on behalf of the employee. If the report is incorrect, the employee should return it back to the Grants Accounting office for review. The Grants Analyst will then determine the next steps to making changes to the distributed salary. Otherwise, the employee should approve the report in a timely manner. After employee approval, the next step in the approval workflow is the PI. If the employee is the PI, the report will route to the PI's supervisor for approval.

After final approvals, the certified reports are saved by Grants Analysts in Grants Accounting's audit files.

Program Income
(2 CFR 200.307)

Program income is gross income earned by the awardee organization that is directly generated by a supported activity or earned because of grant funding. Program income may be generated from activities supported in whole or in part by sponsoring agencies. Program income may include, but is not limited to, conference registration fees, fees for services performed, fees from the sale of equipment or property, usage or rental fees, license fees, and patent or copyright royalties. Gifts and financial assistance are not considered program income. Taxes, fines, penalties, special assessments, levy proceeds collected by the sovereign authority of a governmental agency, and interest earned on advances of federal funds are not considered program income, unless a provision for such income is stated in the terms of the program agreement.

If a sponsored program has generated program income, the funds must be deposited into the Program Income account for the grant project. The PI is required to keep accurate records of the income and forward to Grants Accounting a complete list of the amount of funds generated and the sources. The PI is responsible for maintaining the original documentation associated with program income.

The use of program income may be in accordance with one of the following methods, as determined by the grant agreement or upon written approval of the sponsor:

- Deductive Alternative- program income is applied toward the allowable project costs during the term of the agreement to reduce the net cost to the sponsoring agency and the university
- Matching Alternative- program income may be used to finance part or all of the amount of matching funds which the university is required to provide
- Additive Alternative- program income is added to the funds committed to the project by the sponsoring agency and the university and is used to further program objectives

External Reporting and Invoicing

Performance/Technical Reports

Most sponsoring agencies require the university to submit reports on the performance status of the grant. Performance and technical reports provide an indication of how the grantee is accomplishing what it set out to do. It is the responsibility of the PI to submit performance reports according to the instructions provided by the sponsoring agency. If financial information is required as part of the performance report, please contact the Grants Analyst assigned to the account for assistance.

The three most common reporting problems are late submission, lack of completeness, and inaccuracy. PIs should avoid these situations and any other situations that may result in an inadequate report. In unusual circumstances, agencies may waive reports or extend the submission date if a grantee can demonstrate that the report cannot be furnished on time due to reasons beyond the PI's control. Delinquent reports frequently cause audit findings and may prompt the sponsoring agency to seek recovery of funds expended. Please submit copies of performance reports to Grants Accounting for compliance monitoring.

Financial Reports

Most sponsoring agencies require the grantee to submit reports on the financial status of the grant, either at the end of the grant period or periodically during the grant period. These reporting requirements are generally included in the grant agreement. It is university policy for Grants Accounting to prepare all financial reports based on transactions as recorded in the Financial Management System (FMS). It is the responsibility of the PI to submit all items for payment so that they are recorded in the grant account in a timely manner to be included in the financial report. If a PI receives a required sponsor template or specific guidelines for the reports that were not included with the grant agreement, please forward to the Grants Analyst assigned to the account.

Invoices

Some sponsoring agencies make payment to grantees based on properly prepared invoices submitted by the grantee periodically throughout the grant period. These invoicing requirements will generally be included in the grant agreement. It is the responsibility of the office of Grants Accounting to submit invoices. The same procedures and issues mentioned in the "Financial Reports" section apply to invoices as well.

Sponsor Payments

Grants Accounting handles the receipt of payment from granting agencies. Federal, state, and local agencies, as well as foundations and corporations, differ in the way they pay the University for sponsored projects. Payments are made by ACH, wire transfer, or check. If a PI or department receives a payment on behalf of the grant, the payment should be forwarded directly to Grants Accounting so the check can be deposited and applied appropriately to the grant account.

BGSU utilizes cost reimbursement and fixed price agreements. All federally funded grants are cost reimbursement, meaning BGSU must incur costs related to the project and then request reimbursement from the federal agency up to or equal to the award amount. Some federal flow through subawards and federal contracts (non-grant) operate as fixed price agreements. Fixed price contracts have designated payment dates. Sometimes these agreements are funded in advance and other times these are installment-based. Depending on the sponsor, remaining balances may need to be returned to the sponsor at the completion of the grant or occasionally the balance can be retained by BGSU as residual funds.

OMB Uniform Guidance Procurement
(2 CFR 200.320)

The following table outlines the five procurement methods explained in Uniform Guidance:

Amount	Procurement Type	Description
\$0 - \$10,000	Micro-purchases	<ul style="list-style-type: none"> - No competitive quotes required if the price is considered reasonable - Distribute purchases equitably among qualified suppliers as practical
\$10,001 - \$250,000	Small purchases	<ul style="list-style-type: none"> - Price quotations must be obtained from at least two qualified sources - Quotes can be obtained directly from suppliers or through screenshots of online prices
\$250,001+	Sealed bids	<ul style="list-style-type: none"> - Publicly advertised and solicited from adequate suppliers - Lowest bidder wins - Contract is a firm fixed price
\$250,001+	Competitive proposals	<ul style="list-style-type: none"> - Publicly advertised and solicited from adequate suppliers - Most advantageous bid (price and other factors considered) wins - Contract can be either a fixed price or cost-reimbursement type
Any	Non-competitive proposals (sole source)	<ul style="list-style-type: none"> - Good/service is only available from a single source; or - Only one source can provide good/service in the time frame required; or - After solicitation of a number of sources, competition is determined inadequate. - Written pre-approval from the Federal awarding agency is required

All grant expenditures with a cost exceeding \$10,000 require supporting documentation demonstrating that at least two price quotes were obtained for cost comparison. This documentation can be in the form of formal vendor quotes or screenshots of online vendor pricing. In the case of a sole source purchase charged to a grant, written prior approval from the sponsor will be required.

Our Negotiated Indirect Cost Rate Agreement (dated 11/06/2018) defines grant-funded equipment as “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds...\$3,500.00.”

Exceptions

The purpose of this document is to provide guidance and direction for the financial management of sponsored projects. It is not intended to address every possible issue, exception, or contingency that may arise during the project period. Specific issues not covered should be directed to the assigned Grants Analyst for clarification and resolution.

APPENDIX 2: Grants Accounting Guide:

FMS Security Request for new Principal Investigators (PI's)

New PI's will need to submit a security request via PeopleSoft. The Grants PI role is required to approve requisitions/purchases within Falcons Purch. This role is also needed to access the Grants Portal of Financial Management System ("FMS").

Procedure

1. On the BGSU website, search for the ITS Knowledge Base article "Submitting a Security Request via PeopleSoft"

Submitting a Security Request via PeopleSoft

[security](#) • [access](#) • [FMS](#) • [PeopleSoft](#) • [request](#) • [HCM](#) • [CSS](#) • [financial-management-system](#) • [campus-solutions](#) • [human-capital-management](#) • [ERP](#) • [edge](#) • [agilon](#) • [agilon-one](#) • [raisers](#) • [NXT](#) • [RE-NXT](#) • [RENXT](#)

Question

How do I submit a security request via PeopleSoft?

Answer

Follow the instructions below to submit a security request for the following applications: PeopleSoft CSS/FMS/HCM, Raiser's Edge NXT, Agilon ONE.

1. Select *Submit Request Form* from the [PeopleSoft Access Request \(CSS/FMS/HCM\)](#) service page.
 - o You can also access this form from within the MyBGSU portal by selecting *Security Request* under *MISC SERVICES* on the *Employees* page or directly from HCM ([hcm.bgsu.edu](#)) by selecting the *Security Request/Approval* icon followed by *Security Request*.
 - o You must be **connected** to the *BGSU network/VPN* to access this form.
2. Select Financial Management System as the Environment from the drop-down menu. Then "Add Request."

Add A New Security Request

Environment:

- Agilon One
- Campus Solutions
- Financial Management System**
- Human Capital Management (HCM)
- Raiser's Edge NXT

3. Complete the BGSU User Name, effective date, and Affiliation at the top.
4. Select the Area – then Grants PI. Enter your grant number and "Add."

Area: Grants PI | Workflow Approvl Falcons Purch | Details | First 1-2 of 2 Last

Grants	Bus Unit	*Grant	*Add/Remove
	BGSUG	<input type="text"/>	Add

5. Select the + Sign to add another role. Select the role of Security Business Unit, ALL, and “Add.”

The screenshot shows a web application interface with two main sections. The top section is titled 'Grants' and contains a table with columns for 'Bus Unit' and '*Add/Remove'. The 'Bus Unit' column has 'BGSUG' entered. The '*Add/Remove' column has a dropdown menu with 'Add' selected. A red circle highlights a '+' button in the top right corner of the Grants section. Below the Grants section is a section titled 'Security Business Unit' with a table. The table has columns for 'Business Unit', '*Add/Remove', and 'Updated By'. The 'Business Unit' column has 'ALL' selected. The '*Add/Remove' column has a dropdown menu with 'Add' selected. The 'Updated By' column has 'ELIWILL' entered. Below the tables is a 'Comment' field with a text area. Below the comment field is a message: 'Please review and accept the following BGSU policies and Nondisclosure agreement.' Below the message are two links: 'Click Here to Accept the BGSU Information Technology Policy' and 'Click Here to Accept the Nondisclosure Agreement'. Below the links is a 'Submit' button and a 'Cancel and Return' link.

6. Enter a comment, “Name (USERNAME) is a new grant PI.”
7. Read and accept both policies.
8. Submit request.
9. The workflow will be activated for your supervisor and several others to review and approve your request. The PI will receive an automated message when approvals are complete.

APPENDIX 5A: Grants Accounting Guide:

Review Process for Expenditures

Sponsored awards have terms and conditions for award activities and spending. The hierarchy of governance for grants and cooperative agreements is:

1. Constitution of the United States
2. Federal statutes
3. Federal regulations, including Uniform Guidance at 2 CFR part 200
4. State of Ohio and local laws
5. Executive Orders
6. Office of Management and Budget policies
7. Agency and other specific guidance, especially program-specific
8. Federal award documentation (terms and conditions)
9. BGSU policies and procedures

Invoice Monitoring for Subawards / Approval Checklist

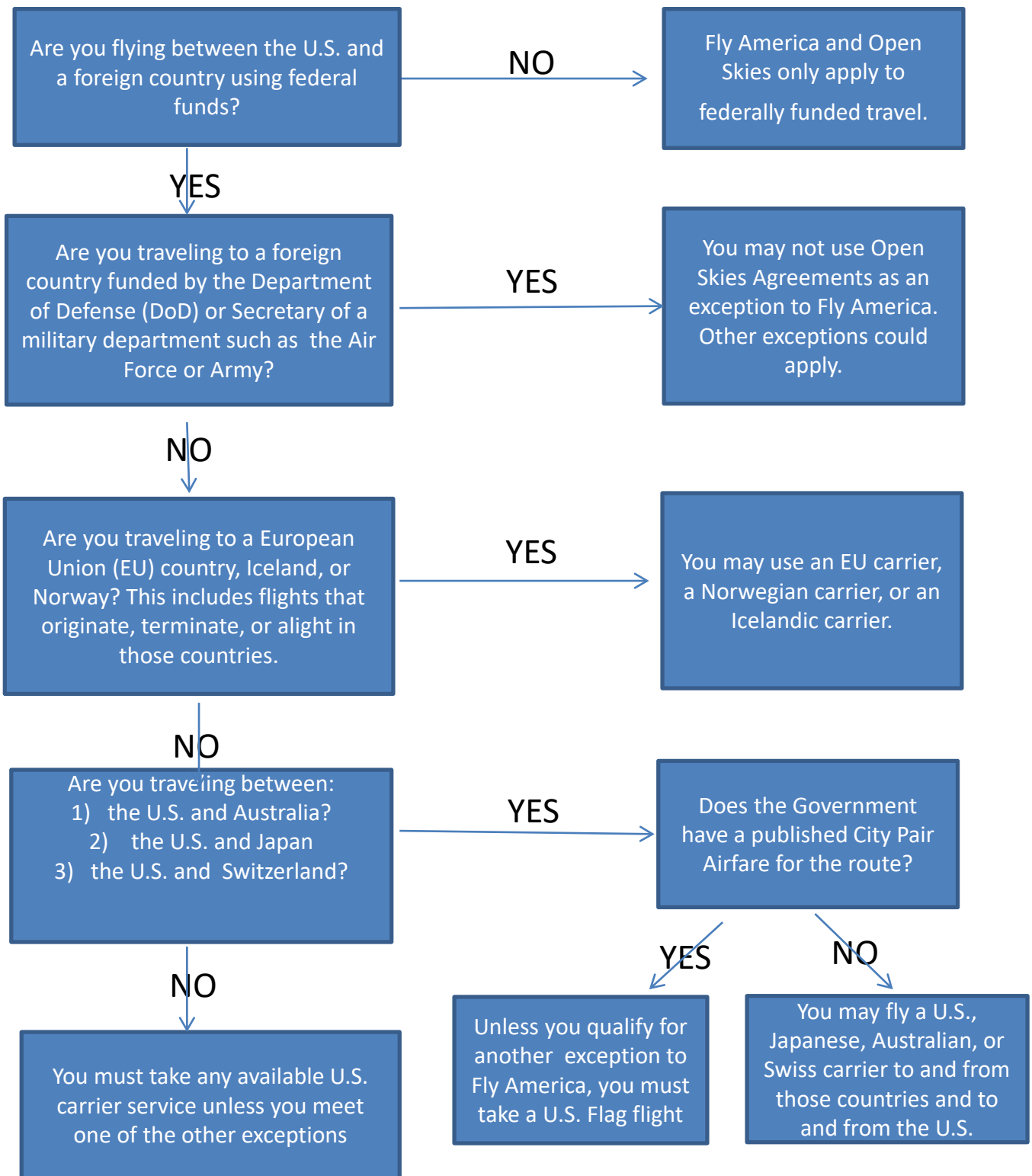
In addition to the above, several sections of “A Financial Management Guide for Principal Investigators” are helpful to process expenditures: “Understanding the Budget,” “How to Process Expenditures on a Grant,” “Allowability of Costs,” “Select Items of Cost,” and “Unallowable Costs.”

Procedure

1. Grants Accounting (GA) receives and reviews the information on invoices. Ensure key business information is consistent and correct, such as PI name, project number, purchase order number, and institution name.
2. Ensure the period covered by the invoice is within the period of performance. Confirm that the invoice date complies with the invoicing requirement in the subagreement. Ensure the invoice is sequential (i.e. if the invoice is for April, confirm there is an invoice for March). If it is the final invoice, ensure it is marked “Final.”
3. A certification statement must be on all invoices.
4. Ensure the cumulative expenses do not exceed the total approved subagreement budget.
5. Ensure the invoice totals correctly, that the expenses are allowable per the subagreement and the subagreement budget. Remember the sponsored award requirements and budget restrictions flow down to the subrecipient.
6. Compare the cumulative totals for each line on the invoices to the last approved invoice you received. If something does not appear clear/correct, ask the subrecipient for additional information and or back up documentation on specific line items.
7. Ensure the subrecipient’s Facilities and Administration (F&A) costs are calculated correctly with the correct and agreed upon rate for the subrecipient.
8. Ensure the rate of spend (burn rate) is consistent with the timeline of the project. Look for indicators of over- or under-spending on the project and discuss with the PI prior to approval of the invoice.

9. Grants Accounting forwards invoice to PI and department Budget Administrator (if applicable) for their review. The Principal Investigator ensures the expenses in the invoice are consistent with the statement of work in the subagreement. The expenses should agree with the work completed.
10. The PI's authorization for the payment will serve as verification that the invoice expenditures fall within the subaward statement of work and are reasonable and allowable. The department Budget Administrator should then submit a payment request requisition in Falcons Purch for payment to the subrecipient.
11. Falcons Purch will create a workflow which requires the PI's electronic approval, then Grants Accounting electronic approval, followed by AP/Procure to Pay processing a requisition, releasing a voucher and issuing payment.
12. The payment will be posted to the General Ledger. PIs and budget administrators are encouraged to review grant activity monthly. Monthly budget reports are emailed to each PI, in addition to ad hoc reporting through Web Report Library and Grants Portal.
13. Grants Accounting reviews posted expenses prior to preparing bills/invoices and prior to preparing financial reports.

Fly America and Open Skies Agreements



Bowling Green State University

Grant Budget Summary

Inception-To-Date through September, 2015 ← Time period of report

Grant 1000XXXX

Identifying grant details

Grant Award Information

Budget Fiscal Year: 2016
As of: 9/30/2015

Award ID: 000XXXX
PI Employee ID: XXXXXXXXXXXX
PI/Manager: Name of PI

Award Title: XXXXXXXXX
Award Start Date: 10/1/2012
Award End Date: 9/30/2017

Award Department ID: XXXXXX
Award Dept Name: XXXXXXXX

Remaining grant balance

A fund beginning with a 4 is a grant

Beginning budget

Budget revisions

Budget after revisions

(Month-To-Date) Expenses incurred in prior month

Cumulative expenses since beginning of grant

Purchasing encumbrance

Account	Original Budget	Adjustments	Total Budget	MTD Expense	Inception-to-date Expense	Encumbrances	Available Balance
Grant 1000XXXX- Fund 4X000 - Department XXXXXX - Department							

A. Personnel

Expense categories

Grant Personnel

1.PER Grant Personnel Budget	279,618.00	39,200.00	318,818.00	-	-	-	
51011 Full-Time Faculty - Summer	-	-	-	-	-	-	
51020 Full-Time Contract Admin	-	-	-	3,854.75	193,434.80	-	
51030 Full-Time Classified-Perm	-	-	-	1,125.62	51,802.58	-	
51231 Graduate Assistants - Summer	-	-	-	-	8,500.01	-	
51550 Supplemental Payments	-	-	-	-	4,400.00	-	
51600 Student Regular	-	-	-	-	125,600.30	-	
51610 Student Workstudy	-	-	-	-	409.24	-	
Total for Grant Personnel	279,618.00	39,200.00	318,818.00	4,980.37	384,146.93	-	(65,328.93)
Total for A. Personnel	279,618.00	39,200.00	318,818.00	4,980.37	384,146.93	-	(65,328.93)

Expense accounts begin with a 5 followed by four digits

A negative balance indicates that a category is overspent

FRINGES

Grant Fringe

2.FRG Grant Fringe Budget	93,025.00	9,358.00	102,383.00	-	-	-	
52010 STRS Retirement STRS Contract	-	-	-	-	168.00	-	
52020 OPERS Retirement PERS	-	-	-	157.58	23,971.64	-	
52100 Medicare	-	-	-	77.32	4,187.06	-	
52200 Workers Compensation	-	-	-	25.74	1,976.53	-	
52410 ARP - STRS Retirement	-	-	-	-	336.00	-	
52420 ARP - OPERS Retirement	-	-	-	607.57	18,277.25	-	
52500 Health Care	-	-	-	605.90	36,027.17	-	
52600 Life Insurance - Contract	-	-	-	11.66	594.62	-	
52650 Life Insurance - Hourly	-	-	-	2.64	109.34	-	
52700 Instruct Fee Waived-Employee	-	-	-	-	302.00	-	
52710 Instruct Fee Waived-Dependent	-	-	-	-	-	-	

Total budget for personnel

Total expenses incurred in the prior month

Total personnel expenses charged from the grant start date through the prior month

Bowling Green State University
Grant Budget Summary
Inception-To-Date through September, 2015
Grant 1000XXXX

Account	Original Budget	Adjustments	Total Budget	MTD Expense	Inception to-date Expense	Encumbrances	Available Balance
Grant 1000XXXX- Fund 4X000 - Department XXXXXX - Department							
FRINGES							
Total for Grant Fringe	93,025.00	9,358.00	102,383.00	1,488.41	85,949.61	-	16,433.39
Total for FRINGES	93,025.00	9,358.00	102,383.00	1,488.41	85,949.61	-	16,433.39
Operating Budget Accounts							
Grant Communication							
5.CMM Grant Communication Budget	8,700.00	-	8,700.00	-	-	-	
55100 Institutional Memberships	-	-	-	-	1,904.50	-	
55200 Printing & Other Media	-	-	-	-	238.24	-	
55400 Telephone Expense	-	-	-	-	555.22	-	
55500 Postage	-	-	-	-	23.40	-	
Total for Grant Communication	8,700.00	-	8,700.00	-	2,721.36	-	5,978.64
Grant Supply							
3.SUP Grant Supply Budget	9,472.00	-	9,472.00	-	-	-	
53100 Office Supplies*	-	-	-	-	891.48	-	
53300 Copiers	-	-	-	-	2,251.48	-	
53400 Instructional Supplies*	-	-	-	-	86.79	-	
53450 Research Supplies	-	-	-	-	100.00	-	
53900 Misc Supplies	-	-	-	-	2,337.46	234.50	
Total for Grant Supply	9,472.00	-	9,472.00	-	5,667.21	234.50	3,570.29
Grant Travel							
4.TRV Grant Travel Budget	60,356.00	12,000.00	72,356.00	-	-	-	
54010 Course Registrations	-	-	-	-	16,935.00	-	
54020 Travel and Related Expenses	-	-	-	(602.13)	15,246.59	-	
54040 Travel Meals	-	-	-	-	272.00	-	
54300 Entertainment-Meals	-	-	-	-	1,910.33	-	
54400 Programming	-	-	-	-	34,181.82	-	
Total for Grant Travel	60,356.00	12,000.00	72,356.00	(602.13)	68,545.74	-	3,810.26
Grants Equip <3,500							
8.EQL Grants Equip <3,500 Budget	-	-	-	-	-	-	

Bowling Green State University
Grant Budget Summary
Inception-To-Date through September, 2015
Grant 1000XXXX

Account	Original Budget	Adjustments	Total Budget	MTD Expense	Inception to-date Expense	Encumbrances	Available Balance
Grant 1000XXXX- Fund 4X000 - Department XXXXXX - Department							
Operating Budget Accounts							
Grants Equip <3,500							
58510 Equip Under \$3500 & Components	-	-	-	-	673.68	-	
Total for Grants Equip <3,500	-	-	-	-	673.68	-	(673.68)
Grants General Fee							
8.GNF Grants General Fee Budget	854.00	-	854.00	-	-	-	
Total for Grants General Fee	854.00	-	854.00	-	-	-	854.00
Grants Maint&Repair							
6.M&R Grants Maint&Repair Budget	-	-	-	-	-	-	
56300 Rentals	-	-	-	-	100.00	-	
Total for Grants Maint&Repair	-	-	-	-	100.00	-	(100.00)
Grants NonEmpl Comp							
8.NEM Grants NonEmpl Comp Budget	86,272.00	-	86,272.00	-	-	-	
58010 Compensation NonPayroll (1099)	-	-	-	-	1,425.00	-	
Total for Grants NonEmpl Comp	86,272.00	-	86,272.00	-	1,425.00	-	84,847.00
Grants Other Fees							
8.OFE Grants Other Fees Budget	19,738.00	(9,358.00)	10,380.00	-	-	-	
58130 Approved Room and Meal Plan	-	-	-	-	26,133.30	-	
Total for Grants Other Fees	19,738.00	(9,358.00)	10,380.00	-	26,133.30	-	(15,753.30)
Grants Other Misc							
8.OMS Grants Other Misc Budget	41,900.00	(39,200.00)	2,700.00	-	-	-	
58300 Subscriptions & Books	-	-	-	-	244.72	-	
58900 Other Expenses	-	-	-	-	2,110.44	-	
Total for Grants Other Misc	41,900.00	(39,200.00)	2,700.00	-	2,355.16	-	344.84
Indirect Costs Recovered - Res							
58800 Indirect Costs Recovered - Res	36,559.00	-	36,559.00	546.09	33,403.47	-	
Total for Indirect Costs Recovered - Res	36,559.00	-	36,559.00	546.09	33,403.47	-	3,155.53

Bowling Green State University
 Grant Budget Summary
 Inception-To-Date through September, 2015
 Grant 1000XXXX

Account	Original Budget	Adjustments	Total Budget	MTD Expense	Inception to-date Expense	Encumbrances	Available Balance
Grant 1000XXXX - Fund 4X000 - Department XXXXXX - Department							
Total for Operating Budget Accounts	263,851.00	(36,558.00)	227,293.00	(56.04)	141,024.92	234.50	86,033.58
Operating Budget Accounts							
Grants Maint&Repair							
6.M&R Grants Maint&Repair Budget	-	-	-	-	-	-	-
Total for Grants Maint&Repair	-	-	-	-	-	-	-
Total for Operating Budget Accounts	-	-	-	-	-	-	-
<i>Grand Totals for Grant</i>							
Total for Fund 4X0000, Dept XXXXXX	636,494.00	12,000.00	648,494.00	6,412.74	611,121.46	234.50	37,138.04
Grant 1000XXXX - Fund 18700 - Department XXXXXX - Department							
A. Personnel							
Grant Personnel							
1.PER Grant Personnel Budget	-	-	-	-	-	-	-
51020 Full-Time Contract Admin	-	-	-	-	(314.71)	-	-
Total for Grant Personnel	-	-	-	-	(314.71)	-	314.71
Total for A. Personnel	-	-	-	-	(314.71)	-	314.71
FRINGES							
Grant Fringe							
2.FRG Grant Fringe Budget	-	-	-	-	-	-	-
52020 OPERS Retirement PERS	-	-	-	-	-	-	-
52100 Medicare	-	-	-	-	(4.32)	-	-
52200 Workers Compensation	-	-	-	-	(1.45)	-	-
52500 Health Care	-	-	-	-	-	-	-
52600 Life Insurance - Contract	-	-	-	-	-	-	-
52700 Instruct Fee Waived-Employee	-	-	-	-	-	-	-
Total for Grant Fringe	-	-	-	-	(5.77)	-	5.77

Bowling Green State University
Grant Budget Summary
Inception-To-Date through September, 2015
Grant 1000XXXX

Account	Original Budget	Adjustments	Total Budget	MTD Expense	Inception to-date Expense	Encumbrances	Available Balance
Grant 1000XXXX - Fund 18700 - Department XXXXXX - Department							
Total for FRINGES	-	-	-	-	(5.77)	-	5.77
Operating Budget Accounts							
Grants Tuition							
8.TUI Grants Tuition Budget	2,544.00	-	2,544.00	-	-	-	
Total for Grants Tuition	2,544.00	-	2,544.00	-	-	-	2,544.00
Indirect Costs Recovered - Res							
58800 Indirect Costs Recovered - Res	-	-	-	-	(124.97)	-	
Total for Indirect Costs Recovered - Res	-	-	-	-	(124.97)	-	124.97
Total for Operating Budget Accounts	2,544.00	-	2,544.00	-	(124.97)	-	2,668.97
A. Personnel							
Grant Personnel							
1.PER Grant Personnel Budget	3,776.50	-	3,776.50	-	-	-	
51020 Full-Time Contract Admin	-	-	-	-	4,100.59	-	
Total for Grant Personnel	3,776.50	-	3,776.50	-	4,100.59	-	(324.09)
Total for A. Personnel	3,776.50	-	3,776.50	-	4,100.59	-	(324.09)
FRINGES							
Grant Fringe							
2.FRG Grant Fringe Budget	2,788.00	-	2,788.00	-	-	-	
52020 OPERS Retirement PERS	-	-	-	-	530.03	-	
52100 Medicare	-	-	-	-	56.07	-	
52200 Workers Compensation	-	-	-	-	20.35	-	
52500 Health Care	-	-	-	-	683.12	-	
52600 Life Insurance - Contract	-	-	-	-	3.68	-	
52700 Instruct Fee Waived-Employee	-	-	-	-	97.00	-	
Total for Grant Fringe	2,788.00	-	2,788.00	-	1,390.25	-	1,397.75

Bowling Green State University
 Grant Budget Summary
 Inception-To-Date through September, 2015
 Grant 1000XXXX

Account	Original Budget	Adjustments	Total Budget	MTD Expense	Inception to-date Expense	Encumbrances	Available Balance
Grant 1000XXXX - Fund 18700 - Department XXXXXX - Department							
Total for FRINGES	2,788.00	-	2,788.00	-	1,390.25	-	1,397.75
Operating Budget Accounts							
Indirect Costs Recovered - Res							
58800 Indirect Costs Recovered - Res	-	-	-	-	2,141.49	-	
Total for Indirect Costs Recovered - Res	-	-	-	-	2,141.49	-	(2,141.49)
Total for Operating Budget Accounts					2,141.49	-	(2,141.49)
	Grand Totals for Cost Share						
Total for Fund 18700, Dept XXXXXX	9,108.50	-	9,108.50	-	7,186.88	-	1,921.62
Total for Grant 1000XXXX	645,602.50	12,000.00	657,602.50	6,412.74	618,308.34	234.50	39,059.66

Parameters:

Fiscal Year: 2016
 Period: Prior Month
 Grant ID: 1000XXXX
 PI Name:
 Department: ALL

Grand Totals for Project
 (Grant + Cost Share)

Description: This report displays inception to date (through fiscal year and period entered) budget and expense information for grants. Summary information is displayed at the pooled account level for the fiscal period as well as year to date values. The user can drill down to the transactional level in order to review details associated with a specific category. The user specifies a Grant ID (or multiple Grant ID's), accounting period, and fiscal year.

Last Modified: January 7, 2013

APPENDIX 14: Grants Accounting Guide:

Rebudgeting Process

Rebudgeting is defined as transferring funds from one cost category (line item) to another in the approved, funded grant budget.

1. If a budget revision is required, the PI must contact Grants Accounting to initiate the budget amendment process. [Alternatively, Grants Accounting may contact the PI to recommend initiating the rebudgeting process.]
2. The PI will provide Grants Accounting with a detailed description of what costs need to be rebudgeted and to confirm the scope of work will not change. The explanation must be submitted in writing.
3. Grants Accounting will review the request to determine whether prior approval is required based on sponsor regulations. Grants Accounting may consult with OSPR to make the determination. If it is unclear whether prior approval is required, the relevant officer at the sponsor will be contacted to confirm whether a budget amendment must be submitted.
 - a. If a budget amendment is not required, the PI will work with Grants Accounting to update the FMS budget for internal tracking of expenditures.
4. If a budget amendment is is required, the PI will work with Grants Accounting and OSPR to prepare a revised budget for submission to the sponsor.
5. Grants Accounting or OSPR submits the budget revision request to the sponsor for official approval.
6. Grants Accounting processes the FMS budget revision once approval from the sponsor is received and documented.

Bowling Green State University

Grants Time and Effort Certification

09/20/2019 - 12/27/2019

*Semester duration by paycheck dates

Name: Employee Name *The certification is for this employee

Employee ID: Employee ID

Employee Dept: Employee Department

Fund 18700 is grant cost share
Fund 4xxxx is grant
Other funds are departmental

Amount of base salary paid during the semester dates shown above
% of effort calculated on total amount paid for base during semester dates

Regular Pay base salary

Project/Grant	Project Description	Fund	Department	Account	Account Description	Program	Duration	Salary Paid	Effort %	Grants Analyst	PI
		10000	115000	51010	Full-Time Faculty - Reg Term			\$4,524.00	11.89		
10010200	Research Grant	18700	115000	51010	Full-Time Faculty - Reg Term		10/01/2018 - 09/30/2023	\$30,528.00	80.22	Grants Analyst	PI Name *certify this row
10010200	Research Grant	40000	115400	51010	Full-Time Faculty - Reg Term	1000	10/01/2018 - 09/30/2023	\$3,002.00	7.89	Grants Analyst	PI Name *certify this row
Total Regular Pay:								\$38,054.00	combined, base effort always totals 100%		

Total Regular Salary for Grant Activity: \$33,530.00 (88.11 %)

Total Regular Salary for Departmental Activity: \$4,524.00 (11.89 %)

Supplemental Pay additional pay outside of base salary

Project/Grant	Project Description	Fund	Department	Account	Account Description	Program	Duration	Salary Paid	Effort %	Grants Analyst	PI
		10000	115000	51270	Out of Base Stipends			\$5,000.00			
10009000	Instruction Grant	41000	115000	51550	Supplemental Payments		06/30/2017 - 07/31/2020	\$500.00		Grants Analyst	PI Name *certify the amount in this grant row
Total Supplemental								\$5,500.00			
Total Salary:								\$43,554.00			

This Time and Effort Certification is a federally mandated report that verifies the amount of time an individual has spent working on a specific project. Effort certification is required for all employees who charge a portion of their compensation to a grant or cost share account. This process is completed at the end of each semester coinciding with the payroll calendar. By approving these reports, the employee, PI, and supervisor of the PI is certifying that, to the best of their knowledge, the payroll reported is a reasonable estimate of the employee's work on the project during the semester period indicated at the top of the report.