

Sponsored Programs Accounting Annual Update

March 8, 2023

AGENDA

- **Introduction**
- **CAROL**
- **Participant Support**
- **Contingency Accounts**
- **Equipment on Sponsored Projects**

What is SPA??

- Responsible for the fiscal administration of externally funded projects
 - Grants and contracts
- Assist principal investigators and administrative staff in navigating through the fiscal and regulatory requirements related to sponsored projects.

SPA Services

- Respond to budget allowability questions
- Monitor ongoing compliance
- Provide guidance on applicable policies and procedures
- Account setup in Oracle
- Conduct periodic project review meetings
- Invoicing/financial reporting
- Subaward monitoring

Who We Are



Toby Stroud
Executive Director



Holly Neill
Director



Tracy Zoellick
Assistant Director

Who We Are



Robin Amico
Financial Analyst
& Reporting Specialist



Mary Merkel
Reporting Analyst;
University Studies



Robert LaFleur
Senior Analyst
Grant & Contract Compliance

Who We Are



Keisha Burton
Sr. Analyst
COS (CIS)



Ayaan Aweis
Analyst
COS



Amanda Zeluff
Senior Staff Accountant

Who We Are



Benjamin Lew
Analyst
KGCOE



Andrew Schubart
Senior Staff Accountant
KGCOE



Gale O'Toole
Senior Staff Accountant
GCCIS

Who We Are



Thomas Brand
Senior Staff Accountant
NTID/GIS/CIMS



Janette Frank
Analyst
CHST/SCB/OVPR



Valerie Edwards-Brown
Senior Staff Accountant
COLA/CAD/CET

Announcements

- **Sponsored Programs Accounting Regulatory Certification (SPARC)**
- **PI Meetings (minimum quarterly)**
- **Summer Salary Training – April 19th, 10am**

CAROL

CAROL:

Certification,
Analysis, and
Reporting for the
Oracle
Ledger

<https://carol.rit.edu/>

Objectives

- Online resources:
 - Navigation demonstration
 - Certification
 - Requesting access

Online Resources

- **Access is self-requested**

- <https://www.rit.edu/fa/controller/training-resources>
- These tutorials to help you with CAROL are available on demand

<https://carol.rit.edu/>



Oracle

Accessing Employee Paystubs in Oracle [NEW]
Adding Oracle Responsibilities through the RSC
GRA Research and Stipend Payment Setup
Invoice Payment Form: Correcting Returned IPF Requests
Invoice Payment Form: Submitting Student Reimbursements
Self Request Oracle Access

CAROL Tutorials

CAROL Certification Demo
CAROL Default View Change
CAROL General Use Video

What can I see in CAROL?

- Initial View is list of projects:

Sponsored Projects

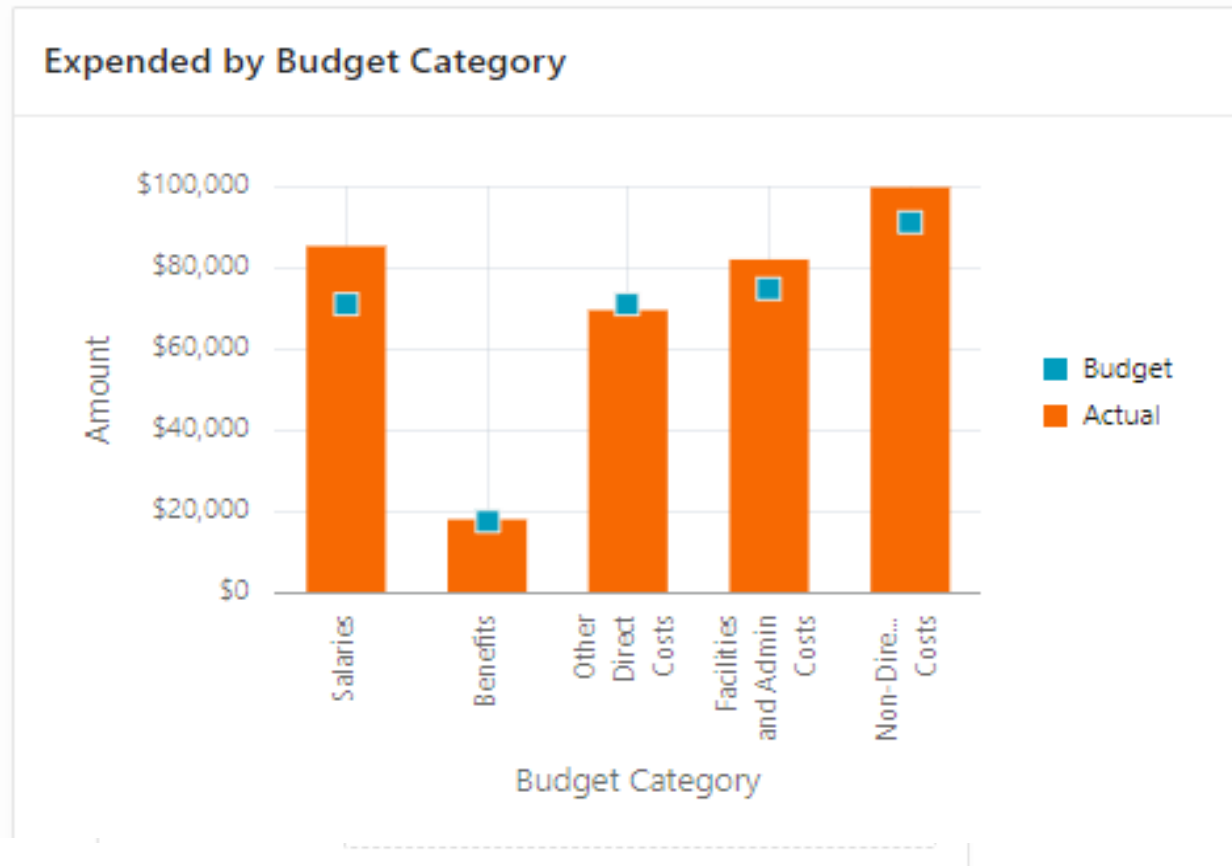
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62850 5 Project Budget, Encumbrance, Period Expenses, PJTD Actual, Available Bal

Click Orange links

| Department ↑±1 | Project | Project Description | Start Date | End Date | As of Period | Sponsor/Funding Agency | Project Budget | Period Expenses | PJTD Actual | Available Bal | F&A Rate | Cert |
|----------------|---------------------------------|-----------------------|------------|------------|--------------|-----------------------------------|----------------|-----------------|--------------|---------------|----------|---------------|
| KGCOE - C | CLIN0001- WIRES- IMPROVED N... | NRO;NRO000-20-C-... | 2020/04/27 | 2021/04/26 | JUL-22 | DOD.NATIONAL RECONNAISSANCE... | \$80,000.00 | \$0.00 | \$80,000.00 | \$0.00 | 46.50 | Pending |
| KGCOE - C | CLIN0002-BIOFOULING-IMPROV... | NRO;NRO000-20-C-... | 2020/04/27 | 2021/04/26 | JUL-22 | DOD.NATIONAL RECONNAISSANCE... | \$20,014.00 | \$0.00 | \$20,014.00 | \$0.00 | 46.50 | Pending |
| KGCOE - C | CLIN0011-LASERCUT CNTS IVAN... | NRO;NRO000-20-C-... | 2020/04/27 | 2021/07/26 | JUL-22 | DOD.NATIONAL RECONNAISSANCE... | \$374,990.00 | \$0.00 | \$360,491.64 | \$14,498.36 | 46.50 | Pending |
| KGCOE - C | CILN003-IMPROVED NANO-MAT... | NRO;NRO000-20-C-... | 2020/04/27 | 2021/10/26 | JUL-22 | DOD.NATIONAL RECONNAISSANCE... | \$79,875.45 | \$0.00 | \$79,875.45 | \$0.00 | 46.50 | Pending |
| KGCOE - C | CLIN 014 IMPROVED NANO-MAT... | NRO;NRO000-20-C-... | 2021/10/01 | 2022/12/31 | DEC-22 | DOD.NATIONAL RECONNAISSANCE... | \$325,544.00 | \$18,196.29 | \$336,104.34 | -\$29,256.84 | 47.50 | Pending |
| KGCOE - C | ADVANCING SMALLSAT POWER P... | NRO;CELLEC TEC;NR... | 2020/03/13 | 2020/10/13 | MAR-21 | DOD.NATIONAL RECONNAISSANCE... | \$60,486.58 | \$0.00 | \$60,486.58 | \$0.00 | 46.50 | Not Requir... |
| KGCOE - C | COMBINED 0-VOLT AND ADVAN... | NRO;CELLEC TEC;NR... | 2020/08/01 | 2022/11/30 | DEC-22 | DOD.NATIONAL RECONNAISSANCE... | \$506,096.00 | \$0.00 | \$507,652.03 | \$443.97 | 46.50 | Pending |
| KGCOE - C | GRAPHENE: COMBINED 0-VOLT ... | NRO;CELLEC TEC;NR... | 2021/09/27 | 2022/11/30 | DEC-22 | DOD.NATIONAL RECONNAISSANCE... | \$250,000.00 | \$239.02 | \$242,380.51 | \$5,091.39 | 47.50 | Pending |
| KGCOE - C | PHASE 2 ENABLING HYBRID ANO... | USAF;CELLEC TEC;FA... | 2020/09/29 | 2022/12/30 | DEC-22 | DOD.DEPT OF THE AIR FORCE, MAT... | \$229,131.00 | \$130.00 | \$229,346.87 | -\$215.87 | 46.50 | Pending |
| KGCOE - C | SPATIALLY PATTERNED ARCHITEC... | USAF;CELLEC TEC;FA... | 2020/12/08 | 2021/06/01 | AUG-22 | DOD.DEPT OF THE AIR FORCE, MAT... | \$49,502.00 | \$0.00 | \$49,502.00 | \$0.00 | 46.50 | Pending |

■ Project Info – Summary & Budget categories:



■ Project Info – Financial Info:

Revenue & Expenses



Search: All Text Columns

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Actions ▾



≡ 2 Order, Parent Object



6 Project Budget, Period Expenses, PJTD Actual, Available Bal, Available Exc Enc, Encumbrance

Account Analysis

Payroll Distrib



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Actions ▾



3 Amount, Accounted Dr, Accounted Cr

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| | GL Date ↑≡1 | GL Batch Name ↑≡2 | Line Number ↑≡3 | Line Description | Amount | PO Number |
|--------|-------------|--|-----------------|----------------------|----------|-----------|
| | 31-DEC-22 | 151KMF1231-02 ACTIVE PAY A 10115947 28690526 | 1732 | 3572-AIRGAS USA, LLC | \$312.40 | - |
| Ove... | | | | | \$312.40 | |



Order: 53, Parent Object: STATB - Statutory Salaries

| | | | | | | |
|-----|-----------------------------------|-------------|--------|-------------|--------|-------------|
| | 70550 - FACULTY SUMMER - SALARIES | \$12,893.62 | \$0.00 | \$18,369.48 | \$0... | -\$5,475.86 |
| Sum | | \$12,893.62 | \$0.00 | \$18,369.48 | \$0... | -\$5,475.86 |

Online Resources

- **Access is self-requested**

- <https://www.rit.edu/fa/controller/training-resources>
- These tutorials to help you with CAROL are available on demand

<https://carol.rit.edu/>

Participant Support

Participant Support

Objectives

- Define participant support
- Understand Cost Considerations
- Learn who can and cannot be a participant
- Review allowable vs. unallowable costs

What is Participant Support?

- **Per the Uniform Guidance, participant support costs (PSC) are direct costs for items such as:**
 - stipends or subsistence allowances
 - travel allowances
 - registration fees paid to or on behalf of participants or trainees (not employees) in connection with conferences or training projects

Cost Considerations

■ Budgeting:

- All participant support requires prior approval; will usually be explicitly awarded
- Costs cannot be rebudgeted from the approved participant support categories into other non participant support categories without PRIOR approval

■ F&A Limitations:

- Recovery of indirect costs (F&A) is typically prohibited on participant support cost categories. These cost categories are excluded from modified total direct costs (MTDC)



Cost Considerations (cont'd)

■ 3 & P accounts:

- Use of a separate account is required when PSCs have been explicitly awarded and the agency requires approval for rebudgeting.
 - Ensures F&A is not assessed
 - Ensures PSC budget & expenses can be accurately identified

RIT Example:

Project 31245: Non Participant support costs (ie, main award)

Project P1245: Participant support costs ONLY

Who is a participant?

- **Non-employee who is the recipient, not the provider, of a service or training associated with a**
 - Workshop
 - Conference
 - Seminar, symposium, etc
- **Participants are not required to provide any deliverable, other than meeting the program requirements (e.g. attendance, testing, etc.)**

Who is not a participant?

- **A participant cannot be:**

- An employee of the grantee institution
- Advisory board members
- Interns who have paid appointments
- Anyone who has a deliverable or is primarily providing a service to the project



Allowable Costs

Stipends

A set amount paid to the participant to be used in connection with training and/or educational activities.



Travel

The sole purpose of the trip must be to participate in the project activity.



Subsistence Allowance

Housing and meal costs necessary to participate in the project activity.



Other Fees

Event registration fees





Unallowable Costs

Stipend Payments

To any employee at the institution



Honoraria/Speaker Fees

Including guest speaker, lecturer or trainer costs



Conference Support Costs

Such as facility/room rental, catering, audio/visual equipment or supplies



Incentives/Gifts

Such as payment to research subjects or survey response incentives



Contingency Accounts

Contingency Account

- **If the PI needs to begin project activities prior to receipt of an award notice or fully signed agreement, but an official notification of selection for an award has been received by RIT and shared with SRS, the PI may initiate the request for a contingency account.**

Contingency Accounts

- **A contingency request must be in writing, identify an authorized source of funds (e.g. PI discretionary account, Department account, etc) that will cover the expenses incurred in the event an award or fully signed agreement is not obtained. The request should be submitted to Sponsored Research Services (SRS) at PostAward@rit.edu**

Clear Form

SRS Contingency Account Request Form

| | | | |
|---------------------------|--|-------------------------|--|
| PI Name: | | SRS Proposal #: | |
| Project Title: | | | |
| Sponsor: | | | |
| Anticipated Award Amount: | | Anticipated Start Date: | |

1. Please attach any communication/notification that you have received indicating that an award is forthcoming? If there is no communication available, please provide details.
2. Rationale for contingency spending:
3. Please note any special conditions or limitations (e.g. dollar level of backing funds, end date for the contingency, only authorizing certain types of costs etc.):

4. What is the source of the backing funds (source authorizing signature required below)?

☐

Department:

☐

College or Division:

☐

Discretionary Account #: 01. .XXXXX. . .00000

☐

Other: Please specify source and pertinent details in the space immediately below

By signing this form, I understand that if funding is not received from the sponsor or costs fall outside the approved period of performance, I will be responsible for funding the expenditures that have been charged to this project account.

Approved by:

Signature

Date

Name:

Title:

Please send your completed and signed request to: PostAward@rit.edu

Microsoft Word - RIT Contingency Account Request Form May 2020

Difference between CE and CN

ENTITY=01 (RIT), PROJECT=31928 (67470;CE;CR;ONR/UR;N00014-18-1-2370/417317;M.BHATTACHARYA;06/01/18-05/31/23;CONTINGENCY)

| OBJECT | Total Budget | Encumbrances | Actual DEC-22 | PJTD Actual | Available Balance | Percent ed |
|-----------------|-----------------|--------------|------------------|----------------|----------------------|---------------|
| | | | | | | |
| Subtotal Equity | 0 | 0 | 0 | 0 | 0 | n/m |

ENTITY=01 (RIT), PROJECT=32836 (63055;CN;CR;DOE/FFRDC-SNL;DE-NA0003525/TBD;E.DEBARTOLO;10/01/22-05/31/23;CONTINGENCY)

| OBJECT | Total Budget | Encumbrances | Actual DEC-22 | PJTD Actual | Available Balance | Percent ed |
|-----------------|-----------------|--------------|------------------|----------------|----------------------|---------------|
| | | | | | | |
| Subtotal Equity | 0 | 0 | 0 | 0 | 0 | n/m |

Equipment on Sponsored Projects

Equipment for Federally funded projects

Objectives to Review:

- Capital Equipment
- Contractor Acquired Property (CAP)
- Fabricated Equipment
- CAP disposition

Capital Equipment

- Capital Equipment is tangible personal property
 - having a useful life of more than one year and
 - a per-unit acquisition cost which equals or exceeds \$5,000
- RIT considers any purchase of Equipment over \$5,000 Capital Equipment

Equipment - Uniform Guidance (UG)

- Equipment purchases must have sponsor approval and already allocated in the project budget
- Equipment purchased or *fabricated* by RIT for use on a Federal award (to which the Government has title) is considered Contractor Acquired Property (CAP)

Fabricated Equipment - Definition

- An item of capital equipment fabricated from component parts.
 - While the components may have a unit cost of less than \$5,000, when complete the item needs to meet the RIT standard definition for capital equipment as an article of nonexpendable, tangible (moveable) personal property with a useful life of more than one year and an acquisition cost (including freight and installation charges) of at least \$5,000.

Fabricated Equipment – RIT Process

- Need to fabricate a piece of equipment that is part of the scope of work on a federal project?
 - PI needs to complete the **RIT Capital Equipment Fabrication Request Form**
 - Complete the description of the item, location it will stored during fabrication, the cost estimate, estimated date of completion and the project number
 - Send completed form to your SPA Rep for SPA Review and approval
 - SPA reviews completed form for Budget and contract term allowability
 - SPA Rep will forward SPA approved form to RIT Property Accounting

RIT Capital Equipment Fabrication Request Form

<https://www.rit.edu/fa/controller/Forms>

RIT Capital Equipment Fabrication Request

Complete the following information for each request and email to Property Accounting Office propertyacctg@rit.edu for approval.

| Description of Capital Equipment | Dept # | Object* (1625X) | Project # ** | Cost Estimate*** | Estimated Completion Date**** | Location -Bldg & Rm | Tag# |
|----------------------------------|--------|-----------------|--------------|------------------|-------------------------------|---------------------|------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

* Objects 16250 through 16254 and 16259 (Construction project furniture and fixtures) are available.

** If the project number is a grant or contract, SPA will review for grant/contract compliance prior to establishing a line item in the budget.

*** In order for the equipment to be capitalized, the total cost of the component parts must be \geq \$ 5,000. Do not included salaries or wages of RIT employees. Costs of services, including delivery and installation may be included, if applicable. Departments must maintain documentation for all component parts.

****Contact Property Accounting (propertyacctg@rit.edu) and SPA when the capital equipment is in use or there is a significant date change.

Name of Responsible Individual

Date of Request

Signature of Responsible Individual

Date

Property Accounting Approval / SPA Approval

Date

RIT Capital Equipment Fabrication Request Form

<https://www.rit.edu/fa/controller/Forms>

PI to complete

SPA to review/sign and forward to RIT Property Accounting

RIT Capital Equipment Fabrication Request
Complete the following information for each request and email to Property Accounting Office propertyacctg@rit.edu for approval.

| Description of Capital Equipment | Dept # | Object* (1625X) | Project # ** | Cost Estimate*** | Estimated Completion Date**** | Location -Bldg & Rm | Tag# |
|----------------------------------|--------|-----------------|--------------|------------------|-------------------------------|---------------------|------|
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- * Objects 16250 through 16254 and 16259 (Construction project furniture and fixtures) are available.
- ** If the project number is a grant or contract, SPA will review for grant/contract compliance prior to establishing a line item in the budget.
- *** In order for the equipment to be capitalized, the total cost of the component parts must be \geq \$ 5,000. Do not included salaries or wages of RIT employees. Costs of services, including delivery and installation may be included, if applicable. Departments must maintain documentation for all component parts.
- ****Contact Property Accounting (propertyacctg@rit.edu) and SPA when the capital equipment is in use or there is a significant date change.

Name of Responsible Individual

Signature of Responsible Individual

Property Accounting Approval / SPA Approval

Date of Request

Date

Date

Fabricated Equipment – Continued

- Once the Fabrication Request form is approved
 - RIT Property Accounting will set up the object code for Fabricated equipment 16250
 - the PI will charge all components of the fabrication to object code 16250.
Component parts are not subject to F&A costs (when charged to object codes 16250 through 16254 or 16259)
 - You can charge to object code 16250 directly on your P-card
 - It is important you use the correct object code designated for fabrication so you are not assessed F&A and can see your true available balance on your project



Fabricated Equipment – (Continued)

- The PI will need to notify SPA and Property Accounting of any significant cost revisions or estimated completion date revisions
- As soon as the fabricated equipment is completed the PI will contact Property Accounting and certify that the piece is complete and all costs are accounted for
- Property Accounting will move the total costs from 16250 to 16200
- The fabricated equipment is now considered Contractor Acquired Property and treated accordingly

Equipment (CAP) – Disposition

- What to do with the Contractor Acquired Equipment once the Federal project ends?
- SPA Rep will do a net book value assessment for each piece of equipment on Federally funded projects
 - Equipment with a Net Book Value (NBV) of less than \$5,000 can be retained by RIT
 - Equipment with a NBV of \$5,000 or more needs to have a closeout form completed
- Close-out form needs to be completed by PI for each piece of equipment on Federal projects and approved by SPA

Equipment (CAP) – Disposition (continued)

RITRochester Institute of Technology

Capital Equipment Acquired with Federal Funds Close-Out Form

Project #:

Project Dates: Start

End

Equipment:

Tag #:

PI (printed):

SPA Rep (printed):

Sponsored Programs Accounting (SPA) is closing-out the Federal project referenced above. *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200 section 200.313) requires that equipment purchased with federal funds be used in the program for which it was acquired or, when appropriate, other Federal programs. When equipment with a current fair market value of \$5,000 or more is no longer needed for a Federal program, it may be retained or sold. Since the project referenced above has ended, the questions below will assist us in determining if further disposition instructions from the sponsor are required to ensure compliance with the requirements outlined in the Uniform Guidance.



Equipment (CAP) – Disposition (continued)

1. Will the equipment continue to be used in the project/program for which it was acquired (whether or not the project or program continues to be supported by Federal funds)?
 - ☐ **YES: STOP** –Sign below and return to SPA.
 - ☐ **NO:** Go to question 2.
2. Will the equipment be used on another project/program sponsored by the same Federal awarding agency?
 - ☐ **YES:** Indicate Oracle project #, sign below and return to SPA: 3
 - ☐ **NO:** Go to question 3.
3. Will the equipment be used by any other Federally sponsored project/program?
 - ☐ **YES:** Indicate Oracle project # for the award(s), sign below and return to SPA 3 , 3
 - ☐ **NO:** Go to question 4.

Equipment (CAP) – Disposition (continued)

4. Is the fair market value (FMV) currently \$5,000 or more?

- ☐ **YES:** When equipment is no longer needed for federally supported programs or projects, and it has a FMV over \$5,000, further instructions must be requested from the sponsor. These instructions might include providing compensation to the original Federal agency for a portion of the fair market value or disposition instructions. Please contact your SPA Rep (noted above) for further assistance with this process.
- ☐ **NO:** Provide evidence of current FMV of equipment (i.e., pricing quotes, etc). Sign and date the form and return it to the SPA Rep noted above with all documentation to support FMV less than \$5,000.

Regardless of your responses above, if the asset is retained at the University and is no longer in use, please notify Property Accounting that the asset needs to be retired.

PI Signature:

Date:

SPA Rep Signature:

Date:



Equipment (CAP) – Disposition (continued)

- Once all forms for each piece of equipment that has been purchased on the project is completed the project can be closed
- If it is determined that RIT can continue to use and retain the equipment it is transferred out of CAP and into RIT inventory and the RIT Asset process should be followed

Questions?

- **Contact your SPA rep**
- **Or, trsspa@rit.edu**

