



OFFICE OF GRANT AND RESEARCH DEVELOPMENT

Post-Award Manual

FISCAL MANAGEMENT FOR:

- ✓ Grants
- ✓ Contracts
- ✓ Cooperate Agreements
- ✓ Interagency Agreements
- ✓ Subcontracts

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Introduction

Eastern Washington University (EWU) is the official recipient of grant and contract awards and ultimately is legally responsible to the sponsor for the performance of the funded activities and the proper use of sponsor funds. Externally sponsored projects are subject to terms, conditions, and regulations and may be audited for compliance in accordance with university, state, federal and sponsor guidelines. The project director or principal investigator (PD/PI) is the primary individual responsible for carrying out an externally sponsored activity.

The term “project director” is commonly used in relation to education and public service projects or programs while the term “principal investigator” is commonly used for research projects. Both terms are used interchangeably by the Office of Grant and Research Development (OGRD) and many sponsors. As such, throughout this manual, “PI” will be used to indicate both project director and principal investigator. In the event multiple investigators (Co-PIs) are named in applications for external funding, the university and most sponsors require that one individual be designated as the primary or lead investigator. Both the university and the sponsor designate one individual as ultimately responsible for the conduct of a sponsored project. If co-investigators are named on an application without identifying an individual as the lead PI, the person listed first is considered the lead PI by the university and the sponsor. The National Science Foundation (NSF) defines the Principal Investigator in its Proposal and Award Policies and Procedures Guide (PAPPG) as follows:

“the individual(s) designated by the proposer, and approved by NSF, who will be responsible for the scientific or technical direction of the project. NSF does not infer any distinction in scientific stature among multiple PIs, whether referred to as PI or co-PI. If more than one, the first one listed will serve as the contact PI, with whom all communications between NSF program officials and the project relating to the scientific, technical, and budgetary aspects of the project should take place. The PI and any identified co-PIs, however, will be jointly responsible for submission of the requisite project reports.”

Each expense charged to the sponsored award must be directly related to the project, reasonable, allowable and allocable under the terms and conditions of the award, and be included in the sponsor-approved budget. The university is responsible for maintaining adequate fiscal controls and ensuring that fiscal policies are applied consistently. The State of Washington conducts annual audits of the university in accordance with Uniform Guidance *Title 2 CFR Chapter II Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart F – Audit Requirements* and all awards are included in this audit. Any award is subject to an in-depth audit by state appointed auditors. The university cannot meet its responsibilities to the sponsor unless the PI meets his/her responsibilities. Therefore, management of externally funded projects is truly a partnership between the PI and the OGRD.

While this manual focuses on the financial, reporting, and management requirements of grants and contracts and the host of compliance processes those requirements entail, it is important to know that the OGRD oversees compliance for areas that include conflict of interest management, human subjects in research, animal care and use, and biosafety, among other areas. These latter areas are not covered by this manual but information including policies and procedures can be found on the OGRD website. A PI’s financial responsibilities, however, do extend to two other regulatory areas. PIs should become familiar with the terms of both the Federal False Claims Act ([2 CFR Part 200.415](#)) and the Federal policy on Research Misconduct (as defined by the Office of Research Integrity) because both are relevant to the integrity of a sponsored project and ensuring that it is carried out for activities authorized and approved by the funding agency. Further information about the False Claims Act and Research Misconduct are also available on the OGRD website.

Glossary

Account Code

A six-digit number specifying where funds are being spent.

Allocable Costs

All costs must be reasonable, allowable, and allocable to a specific sponsored agreement. According to [Title 2 CFR Part 200 Subpart A Section 200.4](#), a cost is allocable to a sponsored agreement if it is incurred solely to advance the work under the sponsored agreement. Further, it should benefit both the sponsored agreement and the other work of the institution in proportions that can be approximated through the use of reasonable methods.

Allowable Costs

Expenses approved by the funder that are necessary to carry out the activities or scope of work of a grant or contract.

Banner Financial System (Banner)

Integrated administrative systems including student, financial aid, payroll, finance, purchasing, accounts receivable and human resources information systems. Banner is a key tool for managing an award.

Co-PI

A Co-Principal Investigator (PI) is an individual who contributes to the scientific development or execution of a project in a substantive, measurable way and shares scientific, technical, budgetary and reporting aspects of the project.

Comingling of funds

The act of combining funds belonging to one entity with those of another.

Consultants

Consultants are unaffiliated, non-EWU employees who are hired for short duration, usually for problem-solving, evaluation, or to provide specialized technical knowledge or expertise. Compensation must be in hourly or daily rates. Travel expenses are budgeted separately from compensation. University employees or students may not be paid as consultants on sponsored projects.

Contractor

Any business entity, whether a sole proprietor, partnership, corporation, etc., that is providing personal services to state agencies.¹

Cost Reimbursement

A financial arrangement in which EWU is paid for its actual expenses within the parameters of a project agreement. Costs may not exceed the total costs established in the award. Billed after costs have been incurred.

Conflict of Interest

A situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity.

EagleNET

A web interface that provides web-based access to Banner for students, staff, faculty and faculty advisors.

Electronic Cash Drawdown

¹ Office of Financial Management

The process of requesting and receiving funds from a sponsor electronically.

Expense Transfer

The process of transferring costs from one funding source to another, typically to make a correction.

Firm Fixed Price

A project award that is not subject to any adjustment regardless of actual project costs. Billed in equal increments across the life of the project.

FOAP or FOP

Fund, Organization, Account, Program or Fund, Organization, Program. These terms refer to fields assigned a number in Banner Finance. Each field is assigned a unique identification number important for accessing reports and communicating about projects.

Fund Code

A unique six-digit number specifying where the money is coming from.

Funder

An organization or person that provides funds for a project or activity carried out by EWU. Used interchangeably with “Sponsor.”

Graduate Research Appointment (GRA)

A university appointment in which a graduate student receives salary compensation and tuition support paid from an externally sponsored project or contract. Tuition costs are not waived.

Graduate Service Appointment (GSA)

A university appointment in which a graduate student receives salary compensation and tuition waiver. Compensation may be paid from an externally sponsored project and the tuition waiver is provided by EWU.

Index

A unique six-digit number assigned to an award managed in Banner Finance. An index is used as the primary reference number for sponsored projects.

Indirect Cost Rate (ICR) and Indirect Cost Recovery (ICR)

An Indirect Cost Rate (ICR) is the rate applied to grants and contract budgets to support the administrative and facilities costs associated with managing an externally funded project. Indirect costs are synonymous with “overheads” or “facilities and administrative (F&A) fees” and, while not always easily identifiable, support operation/maintenance costs and central administrative costs that may be incurred as a result of a grant or contract award. Specifically, indirect costs pay for grants accounting, regulatory compliance support, human resource services, travel accounting, purchasing, department level administration, and other services.

EWU’s indirect cost recovery is based on a federally approved rate of 61.4% of a salary/wage base that has been negotiated with the U.S. Department of Health and Human Services. However, other rates are sometimes used only when they are predetermined by the sponsor. It is not permissible for a PI to define an ICR for their project on behalf of the university.

Level of Effort Reporting

The process of providing auditable documentation that demonstrates that a federal sponsor received the level of effort described and expected by the proposal process, the award process and all subsequent communications with the funder during the period of funding. Required for all projects that receive federal funding directly, have federal pass-through or require payroll matching on a federal program.

Meals and Light Refreshments Policy

The Office of Financial Management State Administrative and Accounting Manual Sections [10.40.60-70](#) and [70.10.10-40](#) regulate the policy for meals and light refreshments. As a general rule, food and refreshments are not an allowable expense unless specifically permitted by the terms and conditions of the award.

Memorandum of Agreement (MOA)

A written understanding between parties that outlines project expectations used to obtain specialized or unique service/expertise by individuals or contractors for needs which the university is not properly staffed or qualified to perform. Performance of services by the contractor are typically limited to a maximum of one fiscal year in duration. An MOA may or may not include a provision for the payment of services.

ODS

Operational Data Storage

Oracle Discoverer Viewer

A business intelligence tool used by EWU to query and analyze Banner data stored in ODS. PIs or staff working on sponsored projects can use Discoverer Viewer to query payroll information. *Oracle Discoverer Viewer will be phased out by May 2019. See Tableau.*

OGRD

Office of Grant and Research Development

Operational Data Storage

A database that houses Banner data.

Organization Code

A five-digit number specifying the individual, program and/or project spending funds.

PAF

Payroll Action Form

PeopleAdmin

Talent management software used by EWU to hire non-student employees.

Personal service

Professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement. This term does not include purchased services as defined below.²

Personal Service Contract

An agreement, or any amendment thereto, with a consultant (contractor) for the rendering of personal services.³

Personnel Activity Report (PAR)

An auditable document completed by project personnel that certifies the individual has devoted the required time commitment to the project as described and expected in the approved proposal during a specified time period. Required for projects that receive federal funding directly or via pass-through. The OGRD requires PARs for personnel whose salaries are supported by Federal funds on a monthly basis.

Post-Award Point of Contact (Post-Award POC)

² Office of Financial Management

³ Office of Financial Management

Office of Research and Development staff member assigned to oversee the fiscal management of a project in tandem with the PI.

Principal Investigator (PI)

The individual assuming responsibility for the scientific or technical direction of an externally sponsored project; sometimes used interchangeably with the term “Project Director” by the OGRD.

Program Code

A five-digit number specifying why the money is being spent.

Program income

Certain programs may generate program income. Program income is gross income generated by EWU that is directly generated by a supported activity or earned as a result of a Federal award during that award’s performance period. Program income must be used for the purposes and under the conditions of the award. Program income generated must be used to finance the project or reduce the funding agency’s share of expenses. See [2 CFR Part 200.307](#).

Project Director (PD)

The individual assuming responsibility for the technical direction of an externally sponsored project. Project Director is commonly used in relation to education and public service projects. Sometimes used interchangeably with the term “Principal Investigator” by the OGRD.

Purchased Services

Services provided by a vendor to accomplish routine, continuing, and necessary functions. Generally, these services meet the more ongoing needs of a grant program for general support activities. Purchased services are obtained through a memorandum of agreement (MOA), subcontract, services contract or purchase order facilitated by either the Procurement & Contracts Office or the Office of Grant & Research Development.

Reasonable Costs

A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved, reflect the actions a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. In other words, apply the “front page of the newspaper” test: would a prudent person consider this a reasonable expense or use of public funds?

Request to Fill

The process of hiring a non-student employee to work at the university including requisition, recruitment, screening, interviewing and request to hire (a PI will work closely with HR and utilize PeopleAdmin to complete the hiring process).

SF 270

Standard Form 270: Federal Request for Advance or Reimbursement.

SF 425

Standard Form 425: Form used to submit required Federal financial reports.

Signature authority

The person who has authority to approve transactions for and made by the university. Several levels of authority exist.

Sponsor

⁴ Office of Financial Management

An organization that provides funds for a project or activity carried out by EWU. Used interchangeably with “Funder.”

Stipend payments

Are pre-determined amounts of money to be made to non-university employees (many times students) and is **not compensation** for services rendered. Generally, the work performed must focus on the education or training for the benefit of the student, not the employer. The relationship does not imply nor end in an employment relationship. Often stipends are payments made to individuals to defray costs of subsistence support on Federal awards.

Subcontract

A contract entered into by a subcontractor for the purpose of providing supplies, materials, equipment, or services to EWU.

Subcontractor

A business or individual that carries out work or furnishes any supplies, materials or equipment of any kind to EWU as part of a larger project.

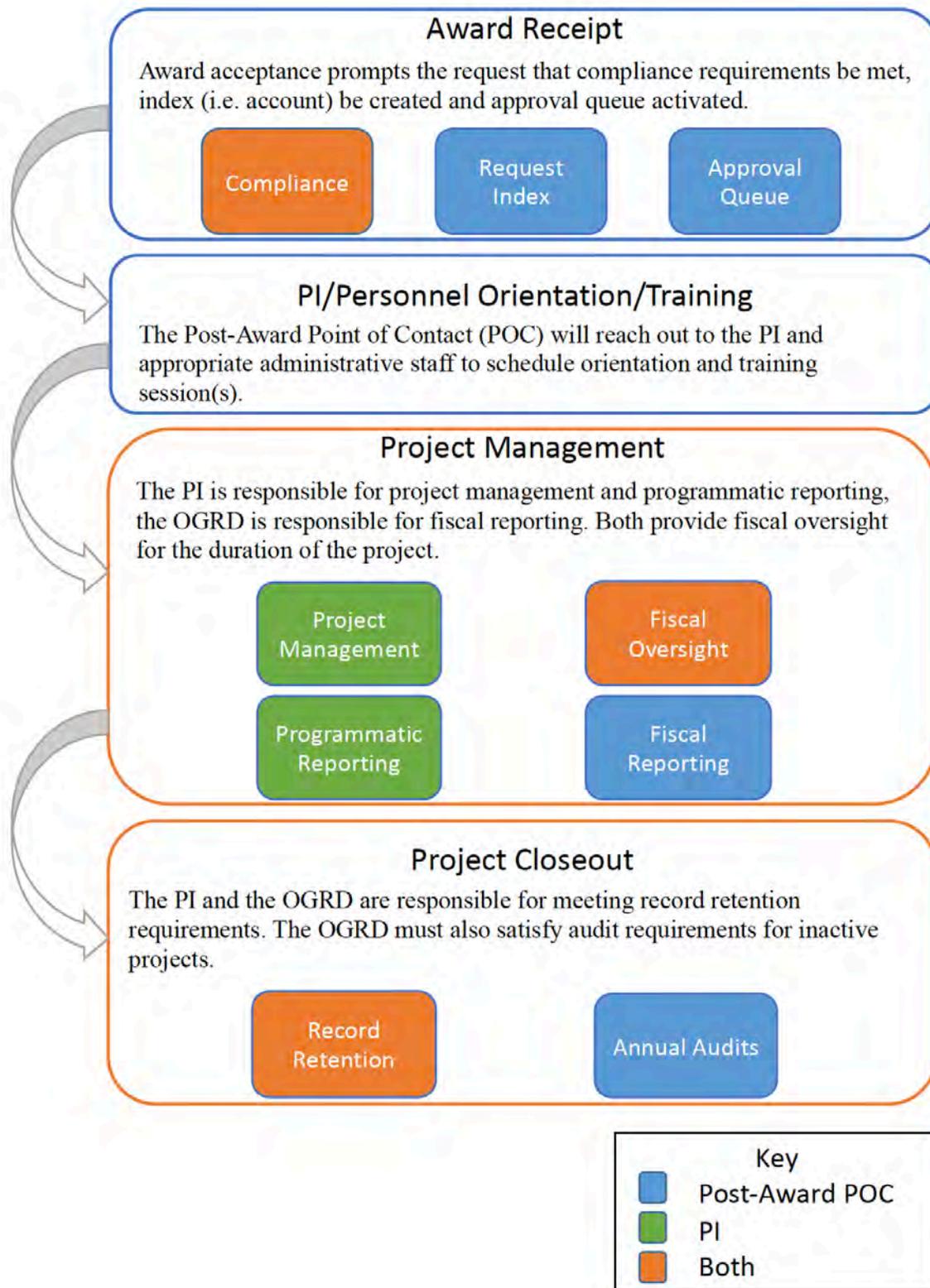
Supplanting

The unallowed practice of using grant or contract funds to substitute for or replace the amount of university funds that would otherwise be expended for services.

Tableau

A robust visualization tool used to facilitate business intelligence and data analysis.

Responsibility Workflow of a Sponsored Award



Project Management

Introduction

Project Management is the process that encompasses both programmatic and financial responsibilities. The PI is the primary individual responsible for scientific integrity, he/she is also responsible for the fiscal and administrative management of the project. PI's are responsible for managing the day to day operations and project implementation, in accordance with all terms and conditions of the award.

Award Receipt and Acceptance

Notices of Award (NOA) or agreement documents should be forwarded to the OGRD as soon as they are received. Agreements for sponsored support, patents or copyright licenses, biomaterials, equipment loans, work for hire, confidential disclosure agreements, materials transfer or event subcontracts should only be signed by the university's signatory. PI's do not have signature authority on grant and contract agreements. The Associate Vice President of Business and Finance has the Board of Trustees' authorization to accept awards on behalf of EWU. The OGRD is responsible for obtaining the authorized institutional signature of the Associate Vice President of Business and Finance.

All external grants and contracts are processed by the OGRD. The OGRD reviews the terms and conditions of an award and assures the sponsor's requirements are compatible with applicable state laws and EWU's policies and procedures since a grant or contract binds both the sponsor and EWU to certain contractual commitments. It is important the award terms are clearly understood and all concerns are resolved before the award is accepted.

Pre-Award Costs

As defined by [2 CFR Part 200.458](#), for Federal awards, 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 date of the Federal award and only with the written approval of the Federal awarding agency. Pre-Award costs may only be incurred up to 90 calendar days before the Federal award is made.

Requesting Indexes

An index is the critical identification number needed to spend award funds. After an award has been accepted by the university, the OGRD sends award information to General Accounting to establish an exclusive index and fund number, against which obligations and expenditures will be charged. When an index and fund have been created, the OGRD forwards award information to the PI including: the index, fund, organization, program (or FOP), and grant number assigned to their award for the purpose of managing award funds. Remember the use of awarded funds is restricted to the sponsor-approved project budget and the terms and conditions of the award. The Purchasing Department will contact the PI to set up the approval queue for electronic purchase requisitions.

Approval Queue

The OGRD forwards fund, organization, and program (FOP) information for executed awards to Purchasing. For new award indexes, Purchasing will determine if a grant approval queue has been established in the Banner financial system. Purchasing will then update the fund and notify the approver or primary finance person for the area. If an approval queue has not been established for the organization, Purchasing will verify whether the PI has access to Banner. If the PI does not have access, Purchasing will contact the College or Department finance person to determine how requisitions approval will be handled, either by the PI or by College or Department finance personnel.

Project Management

The PI is responsible for project oversight and proper conduct of the work (performance of the project activities), as well as for the administrative and financial management of the project. The PI is responsible for assuring performance of the technical aspects of the project and completion of sponsor-required technical program reports. The OGRD provides general project oversight and assists the PI with ensuring that sponsor and university compliance requirements are met. Additionally, the OGRD is responsible for all financial reporting.

Financial Orientation and Training

Orientation

Terms and conditions, reporting requirements, project and budget modification requirements, and procedures will vary with each award and each sponsor. The assigned OGRD Post-Award point of contact (POC) will contact the PI to schedule an orientation meeting. It is equally important for new and experienced PIs, along with any other personnel responsible for assisting the PI with spending/managing finances, to attend the orientation session. Orientation is an opportunity for the PI and other personnel who may be spending on the award to convey project expectations and share financial tracking methods for the project. For the POC, orientation is an opportunity to relate project compliance expectations such as reporting timeframes and deadlines, and provide resources for successful project management.

Fiscal Management Training

Fiscal management training is provided on an as needed basis. If the POC determines training is necessary for the successful fiscal management of an award, the POC will work with the PI and award personnel to arrange training session(s).

Tracking Expenditures

PIs are encouraged to develop a spreadsheet for tracking approved expenses and update it after Banner closes each month around the tenth. Being proactive with a tracking spreadsheet will save both the PI and the POC time when reviewing the status of a project.

Sponsored Project Fiscal and Administrative Management Compliance

The PI is responsible for all activity on a sponsored project. However, expense paperwork and supporting documentation for expenditures must also be sent to the assigned POC for approval/signature. OGRD staff overarchingly monitor all expenditures against award indexes to ensure consistent compliance with sponsor, university, state, and federal guidelines. Each expense must be directly related to the project, allowable under the terms and conditions of the award, and included in the sponsor-approved budget. Expenditures may include, but are not limited to: Central Travel Account purchases (CTA card), invoices, Memorandum of Agreements (MOAs), Payroll Action Forms (PAFs), Procurement card purchases (Pcard), purchase requisitions (PRs) and travel arrangements. The POC will review proposed expenses and the project budget. If there are questions, concerns or missing paperwork, the POC will contact award personnel.

Fiscal Management

The PI is responsible for complying with all the financial terms and conditions of the award. This includes ensuring that costs are correctly charged to the index according to the sponsor-approved project budget and the terms and conditions of the award. Each expense charged to the index must be directly related to the project, allowable under the terms and conditions of the award, and included in the sponsor-approved budget. Any questions concerning the allowability of costs should be directed to the POC prior to incurring

the cost. The POC can assist the PI in determining if the cost is allowable under the current budget or if a budget revision is required. Remember the PI is ultimately responsible for all costs charged to their index. While the PI may delegate some responsibility for the day-to-day management of finances or other tasks to departmental or project staff, the PI remains accountable for compliance with university and sponsor requirements. Such designated employees' names need to be provided to the Purchasing Department as having authority to approve spending on the award, approve purchase requisitions and/or invoices. The PI must complete Banner 100 Basic Navigation, Banner Finance 201 Introduction and 204 Reports and Queries training in order to monitor the index activity and generate financial reports. Schedule training sessions online at <https://web.ewu.edu/trainsched/>.

The PI and the PI's unit (department and college) are responsible for any over expenditures or any costs determined unallowable by the sponsor, OGRD, or auditors. Therefore, it is recommended that the PI require that he/she or his/her designee approve all project-related expenses in advance of the expenditure to ensure compliance with the terms and conditions of the award.

Reporting Requirements

Most projects will require various reports throughout the life of a grant or contract. Generally, there are two types of reports that must be submitted, programmatic and financial. In certain circumstances other reports such as invention, technology or property reports may also be required. To determine what additional reports are required, review the terms and conditions of the award.

Reporting to the sponsor is a very important activity. It demonstrates that the PI is making substantial progress toward the goals and objectives of the project and is spending funds in an appropriate manner. Failure to complete and submit all required reports in a timely and acceptable manner can result in the suspension of the project, rejection of pending proposals, withholding of payments, and ultimately jeopardizes the PI and the university's eligibility to submit future proposals, and risks both the PI's and the university's reputation.

It is incumbent upon the PI to complete and submit all reports to the sponsor by the required due date. Any cost disallowed by the sponsor due to the PI's failure to submit required reports according to the sponsor's schedule will be the responsibility of the PI, department, or PI's unit head.

A copy of all programmatic/other reports must be provided to the OGRD at time of their submission.

Programmatic Reports

Address progress of project activities and outcomes, and ensure that the scope of work is progressing and substantial progress is being made. These reports are usually due at least annually as well as at the end of the project period. The PI is responsible for the content and on time completion of these reports.

There are times that the OGRD is required submit approve and/or these reports in the sponsor's reporting system. Please review the terms and conditions of the award and communicate with your POC to develop a timeline for completion and determine the process for submission.

Financial Reports

Your Post-Award POC will prepare and submit all financial reports. The POC will work with the PI to ensure all expenditures are appropriate and allowable in an effort ensure that the reports are submitted in a timely manner.

Project Personnel

The hiring process is managed by Human Resources (HR) and, even if the employees on a grant are university employees already, PIs should consult with HR before employing themselves and others on grants or contracts. New positions require formal searches that entail position requisitions, a recruiting

phase, certification and screening of candidates, development of search committees, interviews and completion of searches before a position can be filled. HR associates assigned to each college or major unit are available to help with this process.

The PI has the responsibility to initiate the preparation of employment documents prior to or at the beginning of a project (or personnel related task) for him/herself and any other staff paid by the award. Faculty, administrative exempt and classified staff are paid using a Payroll Action Form (PAF).

The OGRD requests PAFs and Request to Fill/Change forms be submitted two weeks or more prior to the start of employment. Depending on the time of year, additional time may be required. For example, the weeks leading up to the start of the fall quarter are extremely busy and extra processing time is needed. Required signatures vary. See below for detailed guidance:

Faculty

PIs need to e-mail the department or college and request a PAF be prepared on their behalf or for other faculty working on their grant. The faculty's name, start date, end date, percentage of time and other pertinent details of the task as it relates to the amount of compensation must be included in the e-mail. The dean of the college where the faculty is housed must approve the PAF prior to it being routed to the OGRD for signature. PAFs are generated at the departmental or college level and all positions are assumed to be "in load" and part of the faculty's regular appointment unless the award budget specifies the effort as overload or summer salary. As a general rule, faculty may not work beyond 34% overload.

Other personnel

Classified and Administrative Exempt staff

Upon college and department approval, PIs need to send an e-mail to HR requesting a PAF be prepared. The e-mail must contain: the employer's name, employment start and end dates, index number(s) to charge salary for all duties, percentage of time to be applied, and the rate of pay. The total percentage of time must equal 100% for a full-time position when the percentages of time allocated to each job are totaled. (See also conditions of employment in section to follow)

HR will prepare the PAF and route it to the OGRD for approval and signature. The PI is not required to approve because it was generated based on PI request.

Staff from a different department than the PI

Written permission must be obtained from the staff person's department chair. The conditions of employment must be specified such as or whether the person will be performing activities during their cyclical leave or whether the work is on an overtime basis.

New positions require the involvement of HR for recruitment and hiring. Awards cannot by-pass university policies and procedures concerning new employment. HR will provide access information and instructions for PIs to request new positions through the online portal PeopleAdmin. Any costs for recruitment (i.e., advertising, travel expenses for candidates brought in for interviews, background checks, etc.) generally must be charged to the award, and those costs cannot be incurred prior to its start date unless it's an approved pre-award cost.

Positions under Academic Affairs

The relevant Dean's office may assist the PI with the hiring process (PeopleAdmin). These positions must also be approved by the Provost's Office.

Student Employment

Contact the Student Employment Office (SEO) to determine if the skills required by an open part-time or temporary position are suitable for students. Open student positions must be advertised by SEO for at least 48 hours. Under special circumstances, it may be possible to hire a specific individual for an open position if the position requires specialized skills and/or experience held by that individual. These cases require a written explanation and approval by the SEO. Students apply online using Handshake. See <http://access.ewu.edu/Student-Employment.xml> for additional information.

Student positions must be part of the approved grant or contract budget. Tuition for GRA/GSA positions is an allowable expense if approved by the funding agency. Tuition waivers for GRA/GSA students working on grants and contracts must have approval in advance through the waiver allocation process through the Graduate Studies Office.

Graduate Research Appointments

A GRA will receive salary/wages and tuition support paid from a grant or contract. The tuition is supported by grant funds.

Graduate Service Appointments

A GSA will receive salary/wages and a tuition waiver. Wages may be paid grant funds and the waiver is usually provided by the university.

Index Changes

When a student employee salary needs to be charged to a new index, email the SEO five days in advance with the following information:

- 1) the student's name and ID number
- 2) the new index along with the start and end dates
- 3) the individual's job title and rate of pay
- 4) the supervisor's name and timesheet approver's name

Temporary Employees

Refer to EWU Temporary Employment policy 407-01 located at <https://sites.ewu.edu/policies/policies-and-procedures/ewu-407-01-temporary-employment/> for the most current information.

Employees with Official Work Stations in Other States

Individuals employed by grants and contracts permanently stationed in states other than Washington State are subject to payroll tax rates and income tax laws in effect in the state in which they work. Notify HR of new employees who work outside the State of Washington.

Position Changes

If a position is re-defined in a renewal award and will take on new or additional duties, and if additional salary is budgeted and approved in the award for that position, the university policies and procedures must also be followed to put the changes into effect. No employee is guaranteed an increase in salary

just because it is included in the award, unless the relevant position is determined to be eligible for the increase under university policies and procedures. Contact HR for guidance on how to modify duties for a position and to determine if the modified position is eligible for a salary change.

Effective dates of position changes

Although a position may be budgeted in a renewal award for additional duties and additional salary, the effective date of those changes will not be determined until after the position is modified and re-examined by HR for the salary determination. Salary changes may not be applied retroactively to the date of the renewal.

Position Termination

Termination of classified or administrative exempt staff positions due to non-renewal of an award, or due to a decrease in funding for the affected position, must be processed in accordance with university policy and practice and the relevant bargaining unit contract (if applicable to the position). Any layoff actions require advance notice to HR.

Classified positions

A minimum of 45 days advance notice to HR is required. For example, if grant or contract funding for a classified position ends on 9/30, notify HR no later than 8/15. Advance notice is required because the affected classified staff must be given 30 days advance written notice of the impending layoff action, and HR requires 15 days to prepare notice. Classified staff are covered under a bargaining unit contract, and the advance notice complies with both the relevant terms of the contract agreement and university policy and practice.

Administrative Exempt positions

A minimum of 14 days advance notice to HR is required. Administrative Exempt employees are given 30 days severance payment and accrued unused vacation leave is cashed out at the end of employment.

Student Employee positions

When students are ending their employment for reasons of graduation, other employment opportunities, or ending of the project, a Data Change Form must be completed. The form must include the last day of work. It is important to be as accurate as possible when adding the last work date. For students who are graduating, enter the last day of finals week. If you have any questions, please contact Student Employment.

If a student will be terminated, the PI/PD must obtain approval from the appropriate Vice President and/or Department Head. Please contact Student Employment for more information.

Temporary positions

The employing department must submit a request to HR to separate the employee when the employee's assignment, as originally defined, ends.

Level of Effort Reporting

All federally funded programs, including those with federal pass-through funds, require Level of Effort reporting. To comply with federal regulations, the university has implemented an after-the-fact time and effort reporting system (Level of Effort (LOE) reporting) to verify that all personnel costs charged to federally funded indexes are appropriately based on the actual time and effort spent on the project. LOE reporting is accomplished through the completion of a Personal Activity Report (PAR). The purpose of

a PAR is to document the percentage of time that each employee being paid from a federal award is working on a project. The OGRD prepares monthly PARs. The PI is responsible for certifying all time and effort charged to the designated index. All personnel employed on a federal project must review, sign and forward the reports, with complete signatures, to the OGRD. If the time actually spent on the project differs from the time for which the staff person was paid from the project, contact the OGRD Executive Director to determine whether a revised PAF needs to be prepared or a correction to the percent of effort shown needs to be made before returning it to the OGRD. A more in depth look at Level of Effort reporting can be found at <https://access.ewu.edu/grants/managing-grants-and-contracts>.

Award Expenditure Procedures

The PI should review the budget ensure costs are allowable and identify any items that may require modifications. Planned expense forms such as Memorandum of Agreements (MOAs), purchase requisitions (PRs), and travel authorizations should be completed before making the expenditure. Forms for award expenditures need the signatures of the PIs and the OGRD POC before being routed to their respective departments for processing. If these documents are prepared electronically, they will be processed electronically using the appropriate approval queues.

The OGRD recommends the PI to keep a copy of all forms, invoices, and documents for reference. Invoices or reimbursements, on average, take 30 days to be paid.

Award expenditures

The Washington State Governor, Legislature or Federal Government may issue special regulations restricting expenditures at any time. Awards must comply with these regulations, regardless of the source of funding, or be deemed exempt. The project POC will notify the PI regarding these special conditions as necessary.

Examples of Allowable and Unallowable Costs

Allowable Cost examples:

- personnel
- communication costs
- operating supplies and materials
- travel, equipment
- and similar costs.

Unallowable Cost examples:

- Alcoholic beverages
- bad debts
- traffic tickets
- alumni activities
- commencement costs
- decorations
- donations and contributions
- entertainment costs
- and lobbying costs.

Purchase Requisitions (PRs)

Procurement training is provided by the Purchasing Department (see

<https://sites.ewu.edu/procurement/training/>). The PI must generate online purchase requisition forms through Banner and submit invoices for payment when the items are received. If the payment is in the form of a reimbursement, the original receipt(s) must be submitted with the purchase requisition form to the OGRD.

Purchasing Card (Pcard)

When a department purchasing or procurement card is used to purchase items, route the monthly Transaction Detail report to the OGRD POC for signature.

Memorandum of Agreement (MOA)

The MOA form and instructions are located on the Purchasing Department's forms page at <https://sites.ewu.edu/procurement/forms/>. The PI is responsible for generating MOAs for personal services provided on an award by a consultant for an amount NOT to exceed \$10,000.

MOAs may be used for personal services which exceed the \$10,000 threshold provided one or more of the following conditions are met:

- 1) The individual providing the services was identified in the grant or contract proposal and is critical to the successful conduct of the program.
- 2) The services are critical to the instructional mission of the university.
- 3) The services are advertised and a bidding process is used to obtain the contractor.
- 4) The services to be provided are limited in nature and the scope of work does not pose a high risk or potential liability to the university.

The "Contractor Information" section of the MOA (bottom of form) must be signed by the contractor in order for payment to be made. The PI must provide the original MOA to the OGRD for processing at least two weeks prior to the performance of services. Signature authorization on the MOA by the OGRD indicates that sufficient funds are available in the restricted index and the services and associated expenses are allowed and allocable to the grant fund.

The Purchasing Department requires the MOA be received at least seven business days in advance. Purchasing will assign a Banner number to the MOA and a copy of the completed Banner MOA will be e-mailed to the PI.

It is the contractor's responsibility to prepare and submit the invoice(s). The PI must instruct the contractor to submit an invoice directly to the PI after services have been performed. The contractor may submit their own invoice or use the Contractor Invoice template located at <http://access.ewu.edu/Accounts-Payable/AP-Forms.xml>.

To ensure payment when services are complete the MOA must have:

- 1) Index number
- 2) Purchase Order (PO) number
- 3) PI signature
- 4) Date
- 5) State "Okay to pay"

Refer to the MOA instructions if a check is to be prepared and ready on the date of the performance of the services.

Important things to consider when using an MOA:

- 1) MOAs on which the contractor is paid in a single payment show as an expense on the university's accounting system at the completion of services. Therefore, the funds are not encumbered by the system when the contract is initiated. It is therefore incumbent upon the PI to commit the funds in their own records so funds are not inadvertently spent for other

purposes. This is especially crucial if the services are provided over a relatively long period of time.

- 2) An MOA to be paid in progress intervals must be expensed in one fiscal year. If the services are provided across fiscal years, a second MOA must be generated for the second year of services. EWU's fiscal year ends on June 30 each year.
- 3) In order for the contractor to be reimbursed for expenses other than direct compensation (such as travel, mileage, and meal per diem), the contractor must submit an itemized invoice on letterhead or the PI must complete an A-19 invoice voucher to forward to the OGRD. The A-19 invoice voucher must indicate the MOA contract number, a description of the expenses, and the grant or contract index number. Original receipts must be supplied for expenses (i.e., airline tickets, hotel expenses) which normally require receipts.
The A-19 must be signed by the individual contractor when there will be a reimbursement for expenses such as travel mileage and meal per diem that do not require receipts.
Reimbursement will only be made at the state or funding agency allowed rates for mileage, hotels, etc., regardless of the actual cost.
- 4) Compensation for the performance of services equal to or greater than \$600, along with any expenses included in the total contract amount not specifically identified, will be reported to the Internal Revenue Service on a Form 1099 as taxable income.
- 5) Significant expenses, such as airline tickets and lodging may be paid directly on behalf of the contractor using a Purchase Order. The MOA contract number needs to be included on the Purchase Requisition and the expenses need to be listed and identified as being paid by a Purchase Order on the MOA.
- 6) If additional expenses are not included in the total contract amount and are not paid on a Purchase Order, then the PI needs to check that they will be paid in addition to the contract amount on the MOA and identify those expenses and their estimated costs. Expenses incurred that are not identified on the MOA cannot be reimbursed without a receipt regardless of whether or not a receipt is normally required.
- 7) Students may not be paid on MOAs.
- 8) When working under an MOA, the contractor is not considered an employee of the university and is, therefore, not covered under Worker's Compensation.

Travel Procedures

Travel Accounting <https://access.ewu.edu/travel-accounting>.

Regardless of award guidelines, all travel must comply with Washington State approved rates unless federally allowed rates or funding agency rates are less than the state rate. In the case of lower federal rates, the federal rates will apply to federal grants or contracts.

Travel related training is provided by the Travel Accounting Office. Travel authorizations are routed to the POC for approval twice: upon submission prior to travel and when the expense report is submitted after travel. The budget authority, OGRD, Travel Accounting and Accounts Payable all review and approve the travel authorization as it is electronically processed.

International Travel Supported by Federal Funding

The Fly America Act of 1974 requires that U.S. flag air carriers will be used to transport personnel and property when costs are charged directly to a grant or contract. This includes air transportation to, from, between, or within a country other than the U.S. when U.S. flag air carriers are "available" even though:

- comparable or a different kind of service can be provided at less cost by a foreign-flag air carrier, and
- foreign-flag air carrier service is preferred by, or is more convenient for, both the government and the traveler.

If the grant or contract requires international travel, please contact the OGRD for additional information on the requirements of the Fly America Act.

Meals and Light Refreshments (MLR)

See the university policy for MLR at <https://access.ewu.edu/travel-accounting/meals-and-light-refreshment>.

Before charging refreshments and other food items to a grant or contract, first verify that the expense is allowable based on the award terms and conditions. Next, identify the specific guidelines the funding agency uses as they may differ from the university's guidelines. Then, complete a Meals and Light Refreshments Form (MLR).

The PI is responsible for completing a Purchase Requisition and the MLR form prior to an event. Consistent with university policy, a formal agenda, attendance roster or registration list and an additional list of non-registered persons attending the event must be attached and submitted, along with the MLR form approved by the PI, appropriate dean or vice president, to the OGRD for processing.

Interdepartmental Purchase Order (IDPO)

Initiate an Interdepartmental Purchase Order (IDPO) form when making purchases from university departments. The other department, from which the purchases are made, will complete the IDPO and forward it to the OGRD POC for signature.

The requisitioning department authorizes the "Supplying" department to provide it with the services and merchandise ordered by completing the IDPO with the understanding that the accounting office is authorized to charge and credit the affected department accounts for cost, based on formulae which have been approved by the administration. A notice of completion of services rendered or merchandise delivered will be sent to the requisitioning department in the form of a copy of the invoice then forwarded to the accounting office. Charges will be made in the month the transaction is completed. A PI signature is required to indicate the purchased items were received.

Expense Transfers

When costs are charged to an index in error, determine the correct index and prepare a journal voucher (JV) entry. If necessary, the POC can assist in generating this form and obtaining the needed support documentation with written PI authorization. Include documentation supporting the expense, like the Detailed Transaction (FGRODTA) report generated by the Banner Finance System showing the posted expense. Make corrections as soon as possible upon the identification of the error.

Subcontracts

If the award includes subawardees (subcontractors), the PI is responsible for reviewing all invoices submitted by the subcontractor and determining that all costs are appropriate and allowable, and forwarding to the POC to process for payment. Include the index number, subcontract number, PI signature, date, and state "ok to pay" on the invoice. The PI must review invoices in a timely manner so the university can meet its obligation to pay in a timely manner.

Stipend Payments

When payments are made to non-university employees, including students, who have participated in a grant or contract program for purposes other than to provide services (i.e.: classroom teacher) an A-19 invoice voucher must be prepared, signed by the PI, and forwarded to the OGRD for processing.

Depending on the circumstances for which an individual receives a stipend (i.e., participation in a class, fellowship award, and student living allowance), the stipend amount may be reported to the Internal Revenue Service (IRS) on a Form 1099 as taxable income. If the stipend amount is determined to be subject to Federal income tax, EWU will issue the recipient a Form 1099 at the end of the calendar year. PIs are advised to contact the Accounts Payable Department at the time

an A-19 invoice voucher is submitted to determine if stipends on their projects are reportable to the IRS.

Indirect Cost Recovery

The university negotiates its federally approved ICR agreement through its cognizant agency, the Department of Health and Human Services (DHHS). The current ICR rate is 61.4% of salaries and wages (exclusive of fringe benefits). The rate is renegotiated periodically. Unless otherwise specified by the granting or contracting entity, this rate is to be used on all applications and/or contracts for external funding including those from private, local, state and federal sources.

Cost Sharing/Matching

It is the PI's responsibility to document all cost sharing/matching associated with the project. Contact the Post-Award POC for cost sharing/matching resources applicable to the award. Completed copies of all documentation must be submitted to the OGRD as cost sharing/ matching funds are subject to audit to the same degree as grant and/or contract funds expended. Student timesheets or supply receipts are examples of documentation of cost sharing/matching. Forward completed cost-sharing documentation to the Post-Award POC on a monthly basis.

Budget Revisions and Cost-transfer Requests

It is not uncommon for PIs to determine, once the project is underway, that the budget needs to be modified to reflect changed circumstances. Contact the POC to initiate budget modifications. The POC will review and approve all requests for budget revisions prior to submission to the sponsor. Communication with the sponsor is generally conducted by the OGRD.

Co-Mingling of Funds

The use of the funds in an award index is restricted to the sponsor-approved project budget and the terms and conditions of the award. Under no circumstances may funds or expenditures for a specific project be commingled with any other index.

Project Over-expenditures and Unallowable Costs

The PI and the PI's unit are responsible for any over expenditures or any costs that are determined to be unallowable by the OGRD or auditors. It is therefore incumbent upon the PI to carefully monitor all expenditures charged to his/her restricted indexes and to implement whatever procedures are necessary to ensure compliance with the terms and conditions of the award. The OGRD will consult with the PI and provide examples of spreadsheets that may be used to monitor expenditures.

Request funds from sponsors

OGRD staff prepare invoices, or General Accounting and the Controller's Office request electronic cash drawdowns, as required by project guidelines. While PIs are not responsible for sending invoices. PIs are, however, responsible for timely communication of information regarding project expenditures including providing necessary documentation to support expenditures as required by project guidelines.

Payment processing

On the rare occasion a PI receives a payment from a sponsor, please notify the OGRD as soon as it is received. The OGRD has information the EWU Cashier's Office needs to correctly process the payment. If a sponsor asks where to send a payment, provide the following address:

Student Financial Services/Office of Grant and Research Development

Financial Status Reports

OGRD staff assist with all financial reporting requirements of a sponsored project including progress and final reports as required by sponsor guidelines. PIs are responsible for providing required forms/documentation to their POCs to facilitate timely submission of reports.

Program Income

Occasionally a grant will generate program income; however, the university cannot retain program income. Income generated by a grant must be used to finance the non-federal share of the project or reduce the federal agency's share of expenses. For non-federal awards, the specific award document will provide guidance on the treatment of program income. Any and all program income that has been received on behalf of the grant project must be accounted for during the grant close out.

End of Project (Close-out) Activities

Approximately 100 days before a project end date, the close out process begins. Close out reporting is a multi-step process. The Post-Award POC works directly with the PI and/or support staff to accurately report the final financial status of the project.

The Post-Award POC will work with the PI to determine: if the project is running on schedule, if all expenses have posted to the project index and if any commitments or encumbrances are present. The PI and the POC will need to review sponsor guidelines for direction about final reporting. All discrepancies between the PI's records and the Banner index must be substantiated with appropriate documentation in order to reconcile the index.

Project Schedule

Review the budget and compare it with actual expenditures. Determine whether the performance of the funded activities will be completed by the end of the award period. If additional time is needed, contact the POC to discuss an extension request.

Final Expenses

Compare the PI's tracking spreadsheet and the current Banner data to determine if all expenses have posted to the index. If expenses should have posted, find out why they haven't. For outstanding expenses that have not yet posted, submit copies of the documents submitted for payment along with a spreadsheet listing the outstanding expenses to the POC. All discrepancies between the PI's records and the index must be substantiated with appropriate documentation in order to reconcile index expenditures.

Commitments and Encumbrances

Commitments and encumbrances listed on the index in Banner have to be closed/cleared through the department they originated with, so PRs and MOAs will be closed/cleared through Purchasing and travel through Travel Accounting.

Final Financial Reports

It is a condition of the award that all required reports be submitted to the sponsor according to the schedule provided in the award documents. It is incumbent upon the PI to ensure that required information needed for reports is complete and that all reports are submitted on time. Failure to submit

timely reports can jeopardize both the PI and university's eligibility for future funding. Your Post-Award POC will prepare and submit the final financial report. The POC will work with the PI to complete the report. It is important to estimate anticipated expenses and include them in the final invoice even if they have not posted in the Banner accounting system to the index by the final invoice due date. It is important to understand some charges may take several months to post to the index.

Transferring of Residual Funds

Additional expenses posted to the project index, after final payment from the sponsor is received, will be transferred out. Encumbrances will be resolved and deleted. For project indexes with a positive cash balance at their end, such as for Firm-Fixed Price contracts, remaining indirect costs equal to or greater than \$100 will be distributed according to university policy. The balance will be transferred to the PI's indirect cost account. The project index will be closed when the cash balance is equal to zero.

Close-Out

In order to close out a grant and its associated index, several activities must be undertaken. There are reporting obligations, financial reconciliations and other account close-out tasks that must be completed.

Reporting

The PI is responsible for preparing and submitting the final program report to the sponsor as outlined in the terms and conditions. Items generally required at the close of each project include:

1. Submission of the final program report
2. Submission of the final invention/technology/property report(s) as applicable
3. Submission of the final financial report by the university
4. Accounting for, and determining disposition of, any equipment purchased for the project
5. Proper disposition of any over-expenditures
6. Any other requirements set forth by the sponsor

The PI must ensure that a record of all project expenses, both grant funded expenditures and matching contributions, has been submitted to the OGRD. Any cost sharing or matching committed to the project must be documented to the same extent as if it were a cash transaction. While the financial reports provided by the university adequately identify the transactions on the actual grant or contract it is the PI's responsibility to compile the records for in-kind contributions and expenses paid by other sources of funding which are used to satisfy match or cost-share requirements of the agreement.

Included in this record should be an assurance that all personnel commitments (grant funded, university funded, and in kind) to the project have been fulfilled. Timesheets and Personnel Activity Reports that certify the time spent by each individual on the project on a monthly basis should be kept on file as part of this record.

Frequently, projects cannot be closed after the termination date because open commitments, or encumbrances still remain as a result of last-minute purchases. The PI must further review open commitments regularly during the life of the project to determine whether they are still necessary to complete the project or should be canceled. The Banner accounting system can provide a list of open commitments (FGIOENC) and will list the totals by account code on the (FRRGITD) Grant Inception to Date Report.

Some charges, such as copier costs, telephone charges, report printing charges, and interdepartmental billings normally show on the accounting system at least one month later than they are charged. These costs must be considered in planning the project close out.

Records Retention

The Revised Code of Washington ([RCW 40.14](#)) requires the university to maintain all financial and programmatic records for a period of at least six (6) years from the date of the issuance of the audit report including the specific award. Contact the OGRD to determine appropriate storage and disposition of any records related to awards.

Annual Audits

The State of Washington conducts annual audits. All awards are subject to an in-depth review. If an auditor contacts sponsored project personnel and/or makes a records request, refer them to the Director of Post-Award Administration. The OGRD coordinates all external audits with the PI and other university units as appropriate.

Resources for the Fiscal Management of an Award

The Office of Budget Management (OMB) continually updates and describes the Federal government's cost principles in great detail at https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

- **2 CFR Chapter II Part 200** – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- **Subpart F** – Audit Requirements.

The State of Washington Office of Financial Management (OFM) accounting policies and procedures are followed in the financial administration of all awards located in the State Administrative & Accounting Manual ([SAAM](#)). If the sponsor's accounting procedures conflict with those of OFM, the OFM policies and procedures will be applied.

A-19 Completion Tips

- a) The proper name of the grant or contract program should be indicated in the agency box.
- b) If the checks are to be picked up rather than mailed to the individual receiving payment, this should also be noted along with the name and campus extension number of the individual who will be picking up and distributing the checks to the individuals listed on the A-19 invoice voucher. The date the checks are to be picked up should be included on the invoice voucher, if applicable.
- c) A brief explanation of the reason for the payment should be provided.
- d) The PI or designee should sign and date the agency approval box.
- e) The grant to which the expenditures are to be charged should appear in the fund and program index columns near the bottom half of the page. The total dollar amount of all checks to be issued should be entered in the amount column.
- f) When multiple people are receiving stipends, attach to the A-19 invoice voucher (the OGRD has a formatted table that can be sent electronically upon request) a list with the following information for each individual who is to receive payment:
 - Name
 - Permanent mailing address
 - EWU Vendor, Employee or Student ID number
 - Payment amount
 - Column for the Accounts Payable Department to insert the voucher number used for payment

Bid Requirements

Effective July 26, 2009, state agencies and higher education institutions must use Washington Electronic Business Solutions (WEBS) as Washington's common vendor registration and bid notification system. Both formal and informal competitive solicitations need to be posted on WEBS by EWU's Purchasing Office. You may contact Purchasing for assistance on the quoting process.

Bid Thresholds

Purchases up to \$10,000 may be made without competitive bids based on buyer experience and knowledge of the market. The bidding process applies when a single order exceeds \$10,000 or if annual dollars spent with a particular vendor for repetitive small purchases of similar commodities exceed \$10,000. Goods and services that exceed or are projected to exceed \$10,000 must go through the quoting process to show evidence of competition. A hard copy purchase requisition must be submitted for goods and services that

need to go through the quoting process. The quoting process does not apply to goods and services that are purchased against a state contract.

PIs should consult with the Purchasing Department for questions concerning the quoting process. PIs can also visit the Purchasing Department (<http://access.ewu.edu/purchasing.xml>) to obtain other information.

Federal Acquisition Regulation (FAR) System

The FAR is the principal set of rules in the Federal Acquisition Regulations System regarding government procurement in the United States and is codified at Chapter 1 of Title 48 of the Code of Federal Regulations, 48 CFR 1.

The FAR System governs the “acquisition process” by which executive agencies of the United States federal government acquire (i.e. purchase or lease) goods and services by contract with appropriated funds. If a principal investigator receives a contact or purchase order for services from a federal agency, the agreement may stipulate that FAR apply. Access the FAR at <https://www.acquisition.gov/browse/index/far>.

Graduate Service Appointments (GSAs) and Graduate Research Appointments (GRAs)

Graduate Program Office: <https://www.ewu.edu/grad>

Indirect Cost Distribution

Indirect costs are generally recovered on a monthly basis as grant/contract funds are spent. The university redistributes the indirect costs to multiple areas within the university that are responsible for the administration and oversight of each grant or contract according to university policy (7/1/08).

Based on this policy, the current indirect cost distribution is as follows:

Grants Administration	38.25%
Academic Department	17.00%
University Infrastructure	15.00%
PI	12.75%
College	4.25%
Provost	7.75%
Library	5.00%
TOTAL	100.00%

ICR funds distributed to the PI, Department and College are intended to support activities that are related to a current grant or program and to cover any liabilities that might be incurred. Liabilities include any over expenditures, expenditures that might have occurred after the performance period of the grant/contract or any costs that are determined to be unallowable by the funder or by an auditor. If a grant/contract is overspent or has incurred an unallowable expense, then the Grants Office will look to the PI and/or the Department and College ICR index to cover these costs.

While there is no particular recommendation to maintain a fund balance, for the reasons identified above regarding over expenditures and potentially unallowable costs, it is prudent for PIs, Departments and Colleges to maintain a sensible fund balance especially if the grant or contract is of substantial size and scale. There have been situations where grant/contract funds were insufficient to cover unanticipated expenses such as terminal leave, cash out of sick and annual leave, and severance pay. Those costs, which were several thousands of dollars, had to be transferred to ICR indexes when the sponsored project ended.

When there are no liabilities, redistributed ICR funds to PIs and departments provide seed money for securing additional external funding and may be used toward professional development such as publication

costs, instrumentation, student assistance and conference travel. Another possible use of indirect cost recovery is as a source of matching funds for new grant programs.

Once ICR funds are collected from a grant/contract they lose their grant/contract identity and are considered university funds that may be used for discretionary purposes. They must be spent according to Washington State and EWU policies and procedures for university related purposes. Any equipment, software, or small and attractive items purchased are owned by the university.

Examples of Indirect Costs:

- building and equipment use and depreciation
- operation and maintenance costs
- central and departmental administrative costs
- library expenses and
- student administration and services

Self-Support Program Indirect Costs

EWU has several programs that fall within the category of self-support. Since self-support programs rely on the combined efforts of their staff to keep those programs in operation and since these programs are in themselves their own self-funded departments, the amount of indirect costs recovered by them will be the Faculty and Department shares of 29.75%. Due to the fact that the administrative structure of such programs is usually under the auspices of a college, the college will retain 4.25%. The deans will reserve the right to redirect the college's recovery in support of the program. The remaining 66% will be distributed according to the original distribution formula.

International Travel

Contact the Post-Award POC or e-mail ogrd@ewu.edu

Meals and Light Refreshments

<https://sites.ewu.edu/financialservices/office-of-controller/general-accounting/meals-and-light-refreshment-procedures/>

Personal Service Characteristics

- Professional or technical in nature and meet more specialized needs. Work is predominantly intellectual and varied.
- Work is independent from the day-to-day control of the agency; consultant maintains control of work methods.
- Work requires regular exercise of judgment, discretion, and decision-making; involves providing advice, opinions, or recommendations; may have policy-implications for agency; often addresses management-level issues.
- May require advanced or specialized knowledge, or expertise gained over an extensive period of time in a specialized field of experience.
- Work may be original and creative in character in a recognized field of endeavor, the result of which may depend primarily on the individual's invention, imagination, or talent.
- Consultant generally assumes risk of loss if the requirements are not satisfied.

Personal service examples:

- accounting services
- actuarial services

- analysis and assessment of processes
- appraisal services
- business analysis
- guest speakers
- grant writing
- operational assessments
- statistical analysis
- public relations
- medical and psychological services and
- investigations

Purchased Service Characteristics

- Repetitive, routine, or mechanical in nature; following established or standardized procedures as contrasted with customary and regular exercise of discretion or independent judgment.
- Services contribute to the day-to-day business operations of the agency, rather than the management or policy side of the agency, and may meet more general needs of the agency.
- Services generally involving completion of an assigned task, rather than an entire project.
- Decision-making and analysis, if required, is more routine or perfunctory in nature.
- Services that are generally performed based upon agency discretion.

Purchased service examples:

- advertising in newspapers
- bookkeeping services
- credit card service
- document storage
- drug testing and screening (standard tests)
- engraving service
- environmental monitoring
- HVAC system maintenance service
- Landscaping
- linen rental service
- language translation service
- vehicle inspection
- temporary employment service and
- telephone interview service

Student Employment Office (SEO)

<https://sites.ewu.edu/student-employment/>

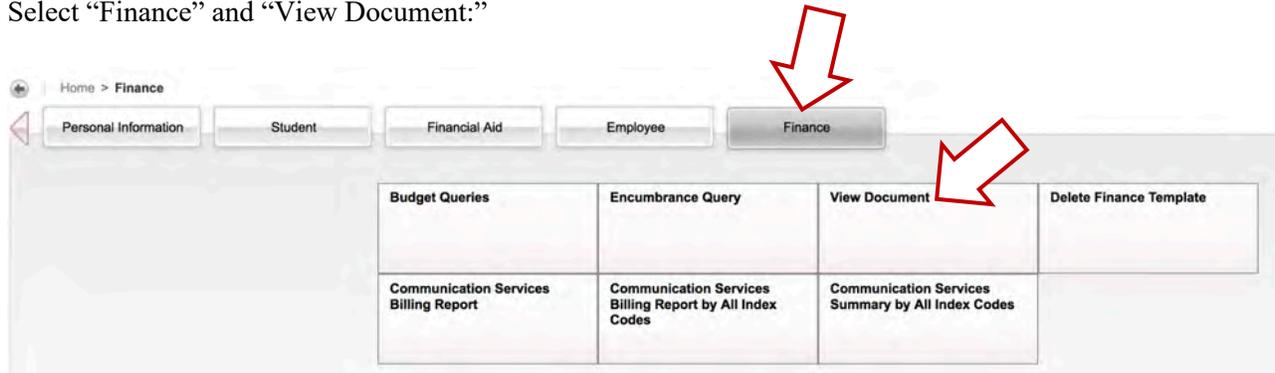
Travel Accounting

<https://access.ewu.edu/travel-accounting>

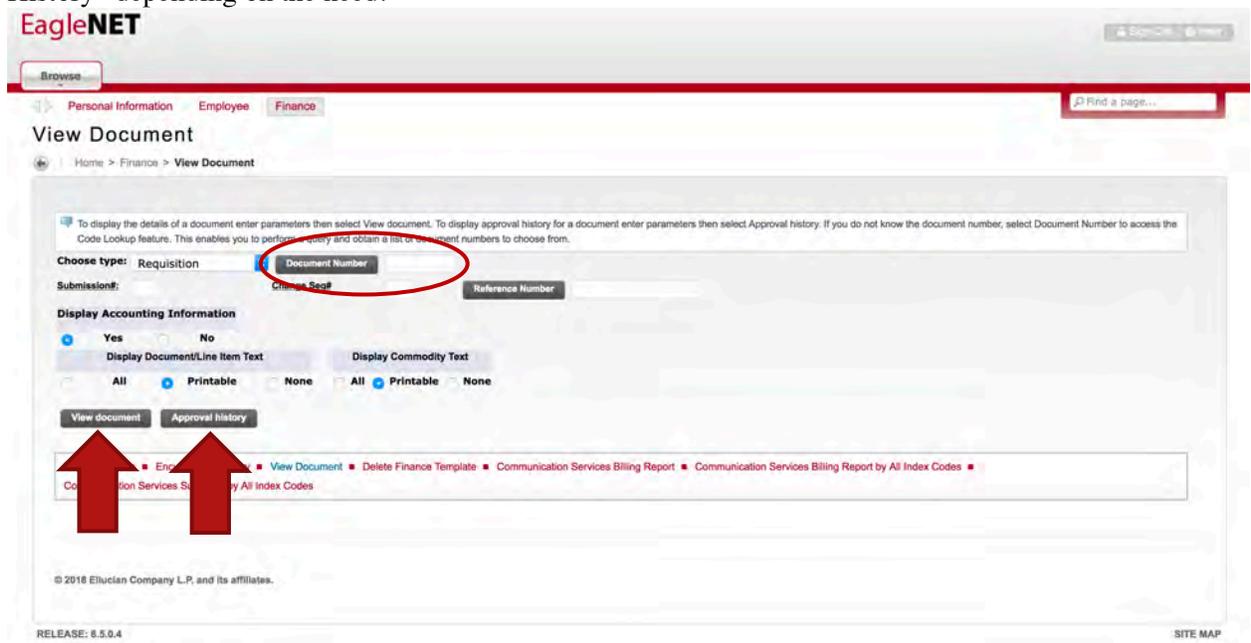
How to view the status of a Purchase Requisition (PR) or Purchase Order (PO)

Log in to the [EagleNET](#) SSO.

Select “Finance” and “View Document:”



Enter the “Document number” which is the requisition number and click “View Document” or “Approval History” depending on the need.



How to print a Communication Services Billing Report

The Communications Services Billing Report may be used to audit tele-recharges on the sponsored project index via the Banner FGRODTA report. The Communication Services Billing Report can be run at the PI's convenience any time after Banner closes.

Log in to [EagleNET SSO](#).

Select "Finance" and "Communication Services Billing Report:"



The project index should auto-populate unless the PI is managing more than one project. Then select the index to run the report for and select "Submit Report Request." The example below shows a request for an April 2018 report:



Contact EWU Communications through an IT Help Desk ticket for assistance, if needed.

Award-Related Banner Reports

Overview

The narrative below provides an explanation of how to get started with Banner Finance and produce Banner Finance award-related reports for both summary information and detailed transactions. Sections have been adapted from General Accounting and Banner INB User Guides for use by the Office of Grant and Research Development.

Prerequisites

To run the reports below, access to Banner Finance is required. Obtain the authorization form from the General Accounting website.

Training

The Post-Award POC will help determine which training courses the PI and project staff will need for the project. A basic understanding of the Banner FOAP (chart of accounts), assigned Banner organization code(s) and Banner grant, index and fund number(s) is required. The Grants Office provides an award letter listing important FOAP information for each new award. If you do not know your Banner codes, or FOAP, please refer to the award letter and/or review the [Banner FAQs](#) on the General Accounting website.

The following Banner courses are available through the Training Scheduler at <https://web.ewu.edu/trainsched/>:

- Banner 100 – Basic Navigation - BAN100
- Banner Finance 201 – Introduction to Finance - BAN201
- Banner Finance 202 – Creating Online Purchase Requ – BAN202
- Banner Finance 203 – Approving Online Purchase Requ – BAN203
- Banner Finance 204 – Reports and Queries – BAN204

When to Run Banner Finance Reports

Although the reports listed below may be run at any time during a given month, there could be additional transactions posted until the fiscal month is closed by General Accounting. Typically, each month will be closed within five to eight business days after the end of the month. The Banner Finance month end closing schedule is posted to the [General Accounting website](#). Changes cannot be made after a fiscal month is closed; however, any necessary adjusting entries can be posted in the following month until fiscal year end.

Instructions for fiscal year end reports can be found at

<https://sites.ewu.edu/financialservices/files/2018/05/FY18-yearend-printing-instructions-for-fiscal-period-14-transactions.pdf>.

An e-mail is generated each month to notify Banner users that the fiscal month is closed. Contact General Accounting to be added to the Banner_Finance_Users e-mail list.

Printing Banner Finance Reports

To print hardcopy reports, you must have a Banner-capable printer. Instructions for setting up a Banner-capable printer are shown on the [General Accounting website](#). If a Banner-capable printer isn't an option, month end budget status reports for externally sponsored projects such as the FGRTBAL, FRRGITD, and FGRODTA can be generated on-screen and saved. See instructions on page 48 to generate electronic versus printed reports.

Log in to Banner Finance

Log on to Banner Finance by connecting to <http://web.ewu.edu/banner/secure/links/>. Safari browser is preferred.

Note that some of the screenshots were created using a test instance of Banner Finance. The General Menu bar should display (PROD), or production instance, for all screens.

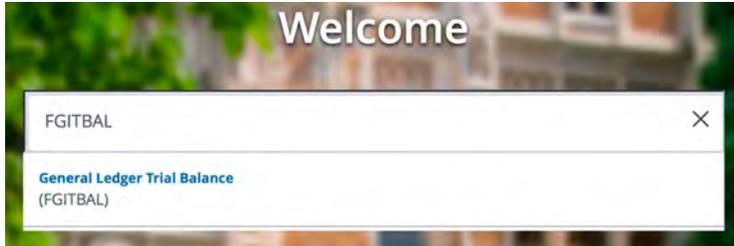
<u>Report Name</u>	<u>Report Description</u>	<u>Page number</u>
FGITBAL	A General Ledger Trial Balance inquiry that provides a view of the cash balance, receivables and payables for a specific fund.	35
FGRTBAL	Produces a cash balance report for a user-selected fund and fiscal period (e.g., month).	37
FRRGITD	Produces a report by grant/contract showing adjusted budget, current period activity, inception-to-date activity (revenues and expenses), and open commitments (encumbrances). This report is intended for those persons who are responsible for managing or monitoring grants/contracts for which transactions may span more than one fiscal year.	39
FGRODTA	Produces a transaction detail report for a user-selected fiscal period (e.g., month). This report can be used to select multiple organizations and/or funds for selected fiscal periods. For each organization, the report shows by fund and account code (revenue and expenses): budget activity, transaction activity, and encumbrance activity.	41
FRIGITD	A Banner Finance inquiry form used to view the adjusted budget, current and inception to date activity and available balance of a grant/contract. This form is an alternative to producing the hard copy Grant Inception to Date Report FRRGITD.	43
FOAUAPP	Screens for approving a purchase requisition. Available to those designated as “Approvers.”	49
FGITRND	A Detail Transaction Activity inquiry that shows transactions within a specific month “Period.” Use this form to isolate fiscal year end accrual transactions at June 30. Period 14 is the fiscal year end accrual period which is also part of June activity. Performing searches or a review of transactions that have posted during a period is quicker than printing a FGRODTA report.	51
FAIVNDH	A Vendor Detail History inquiry that shows payment history for vendors that your program and other programs may be utilizing. This view also provides the check date and number issued for payment of specific invoices.	54
FGIOENC	An Organizational Encumbrance List to view all existing encumbrances, by index or fund.	58
FGRBDSC	Not recommended for external awards as it displays fiscal year-to-date activity instead of inception-to-date activity required to evaluate expenditures over the life of a grant award. Sorted by fund for each organization, this summary report displays the adjusted budget, current and fiscal year-to-date activity, budget reservations and the available balance for each budget unit.	60

FGITBAL: General Ledger Trial Balance

A General Ledger Trial Balance inquiry that provides a view of the cash balance, receivables and payables for a specific fund.

To generate a General Ledger Trial Balance:

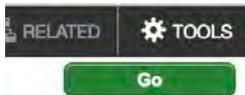
Enter “FGITBAL” in the “Search...” box and either select from the list that populates or press “Enter:”



The “Chart:” will always be “E.” Press “Tab” twice (to skip over fiscal year, unless a different fiscal year needs to be entered) and enter the “Fund.” Press “Tab” again to populate the name of the project:

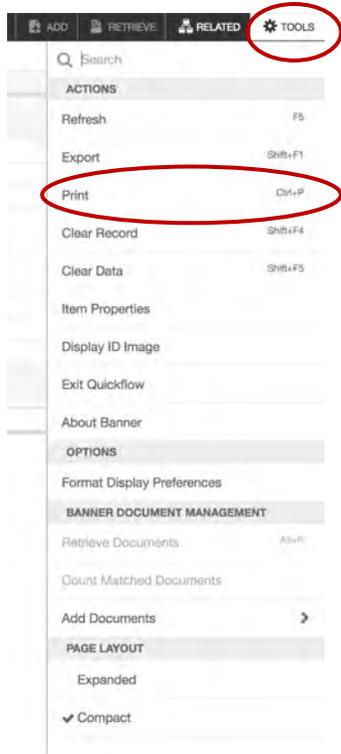
Chart: E Fiscal Year: 18 Fund: 240409 Hanks - Crescent Bar Account: Account Type: Go

Click “Go” to populate the General Ledger Trial Balance:



Account	Description	Beginning Balance	Debit/Credit	Current Balance	Debit/Credit
11100	Claim on Cash	1,172.96	Credit	0.00	Debit
13131	Private Agency Receivable-Manual	2,827.97	Debit	0.00	Debit
13230	Private Agency Receivable-Unbilled	1,655.01	Credit	0.00	Debit
30110	Revenue Control	0.00	Credit	1,655.01	Credit
30130	Budgeted Revenue Control	0.00	Debit	1,172.96	Credit
30220	Expenditure Control	0.00	Debit	451.63	Debit
30240	Budgeted Expenditure Control	0.00	Credit	1,654.04	Credit
30310	Transfer Control	0.00	Debit	1,203.38	Debit
30510	Budgeted Change to Fund Balance	0.00	Debit	2,827.00	Debit
39300	Restricted Net Assets-Expendable	0.00	Credit	0.00	Credit
39400	Unrestricted Net Assets	0.00	Credit	0.00	Credit
Total	ALL ACCOUNTS	0.00		0.00	

To print this screen, select “Tools” and “Print,” use the Ctrl+P keyboard function, or if using a Mac, Command+P. The printing dialog will display.

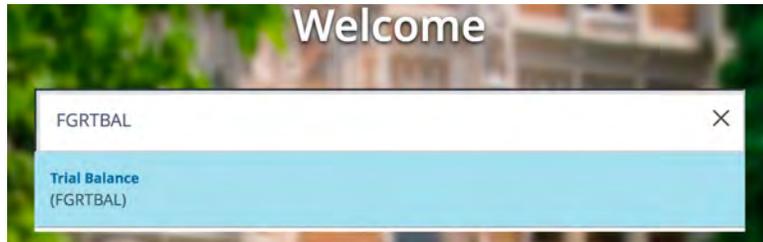


FGRTBAL: Cash Balance Report

Produces a cash balance report for a user-selected fund and fiscal period (e.g., month).

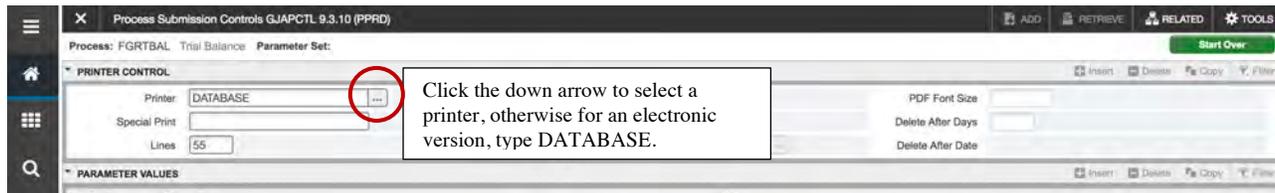
To generate a Cash Balance Report:

Enter “FGRTBAL” in the “Search...” box and either select from the list that populates or press “Enter:”



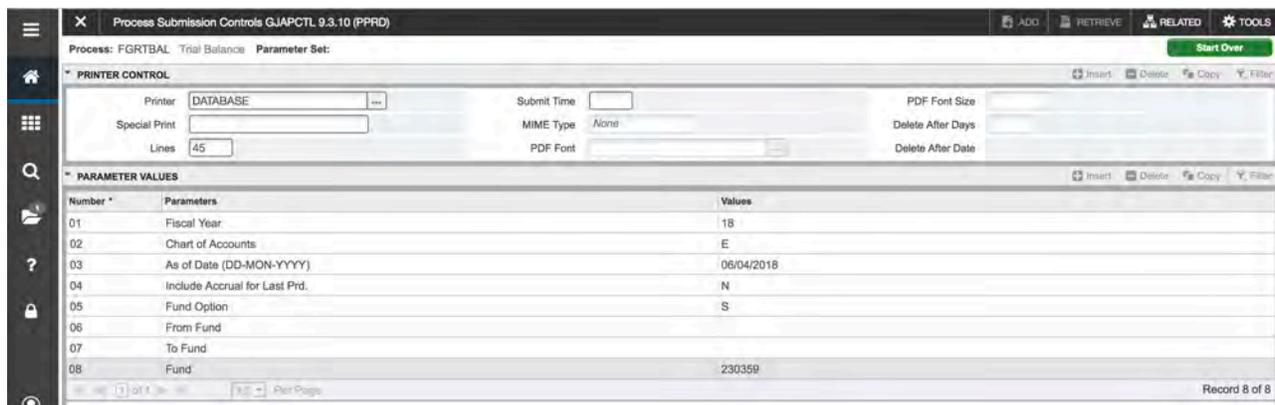
Click “Go.” For an electronic version, enter “DATABASE” in the “Printer:” dialog. For a printed version, click the “More” dropdown indicated by an ellipses “...” and select the applicable printer. It is recommended to press “Tab,” “Tab” again and enter the number of “Lines” (the OGRD enters 45).

The below example shows how to generate an electronic version using “DATABASE:”



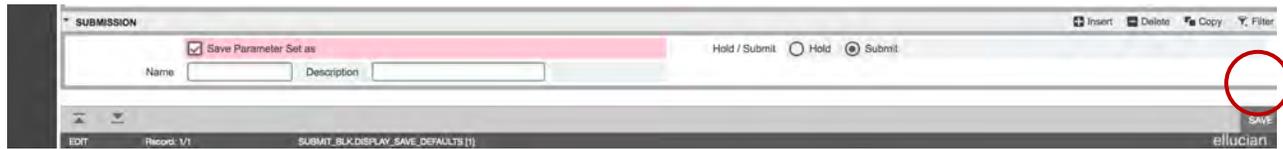
Click the “Next Block”  (located at the bottom left of the screen) to move to the “Parameter Values” section and enter the parameters (it is convenient to use the down arrow on the keyboard when entering parameters):

- 01 Fiscal Year: two-digit year (will default to current fiscal year)
- 02 Chart of Accounts: E (will always be “E” for Eastern Washington University)
- 03 As of Date (DD-MON-YYY): can enter “T” to print a report as of “Today.”
- 04 Include Accrual for Last Prd.: will always be “N” EXCEPT during July for fiscal year end
- 05 Fund Option: will always be “S”
- 06 From Fund: leave blank
- 07 To Fund: leave blank
- 08 Fund: enter fund number



Click the down arrow to move into the “Submission” section. “Save Parameter Set as” can be selected to save the parameters but is not necessary. The benefit of selecting this option is the parameters entered will appear the next time the FGRTBAL is accessed.

Click the “SAVE” button located at the bottom right of the screen to print:



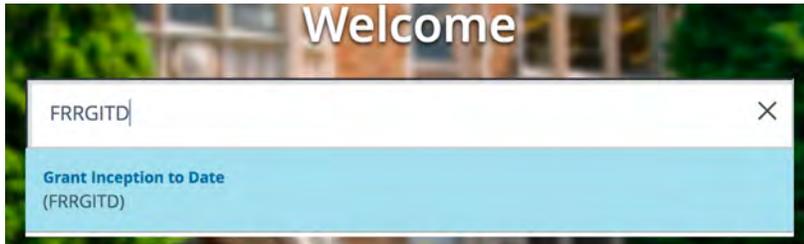
If creating an electronic version, see page 27 for instructions about how to retrieve data.

FRRGITD: Inception-to-Date Activity Report

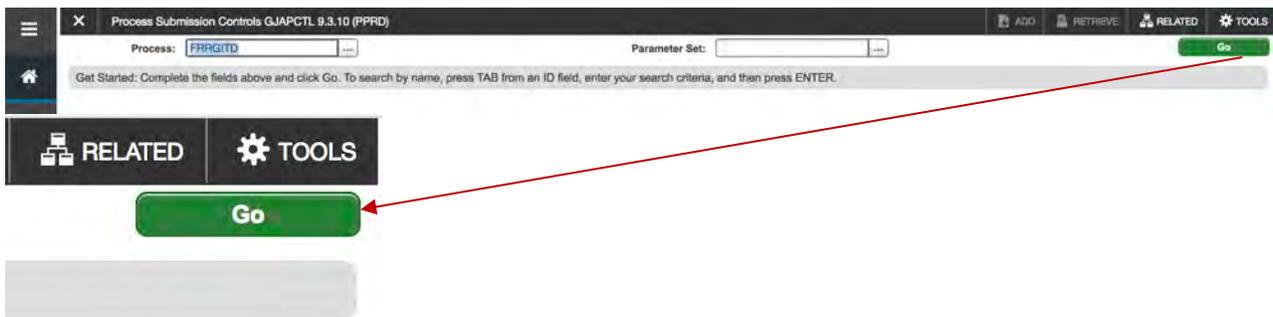
Produces a report by grant/contract showing adjusted budget, current period activity, inception-to-date activity (revenues and expenses), and open commitments (encumbrances). This report is intended for those persons who are responsible for managing or monitoring grants/contracts for which transactions may span more than one fiscal year.

To generate an Inception-to-Date Activity Report:

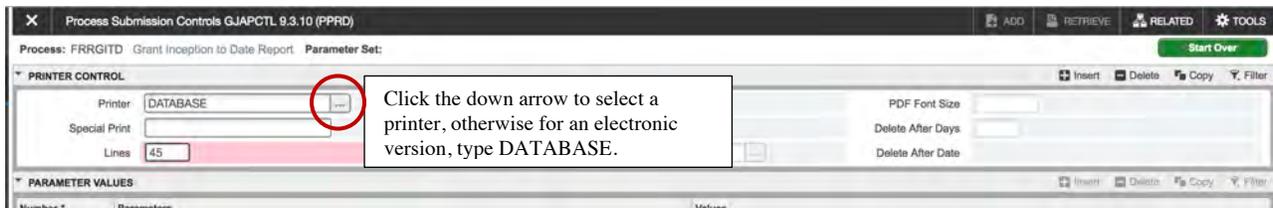
Enter “FRRGITD” in the “Search...” box and either select from the list that populates or press “Enter:”



Click “Go:”



For an electronic version, enter “DATABASE” in the “Printer:” dialog. For a printed version, click the down arrow and select the applicable printer, press “Tab,” “Tab” again and enter the number of lines (the Grants Office enters 45).



Click “Next Block”  (located at the bottom left of the screen) and enter the parameters (convenient to use the down arrow on the keyboard):

- 01 Chart of Accounts: E (will always be “E” for Eastern Washington University)
- 02 As of Date (DD-MON-YYY): can enter “T” to print a report as of “Today.”
- 03 Fund Option: will always be “S”
- 04 Grant From: leave blank
- 05 Grant To: leave blank
- 06 Grant Wildcards: leave blank
- 07 Specific Grants: enter grant number (starts with “G”)
- 08 Fund Information: enter “Y”

PARAMETER VALUES		
Number *	Parameters	Values
01	Chart of Accounts	E
02	As of Date	06/04/2018
03	Enter Grant Option	S
04	Grant From	
05	Grant To	
06	Grant Wildcards	
07	Specific Grants	G18000058
08	Fund Information	Y

Record 1 of 8

LENGTH: 1 TYPE: Character O/R: Required M/S: Single
Chart of Accounts

Click “Next Block.” “Save Parameter Set as” can be selected to save the parameters but is not necessary. The benefit of selecting this option is the parameters entered will appear the next time the FRRGITD is accessed.

SUBMISSION	
<input checked="" type="checkbox"/> Save Parameter Set as	Hold / Submit <input type="radio"/> Hold <input checked="" type="radio"/> Submit
Name <input type="text"/>	Description <input type="text"/>

EDT Record: 1/1 SUBMIT_BLK.DISPLAY_SAVE_DEFAULTS (1) **SAVE** ellucian

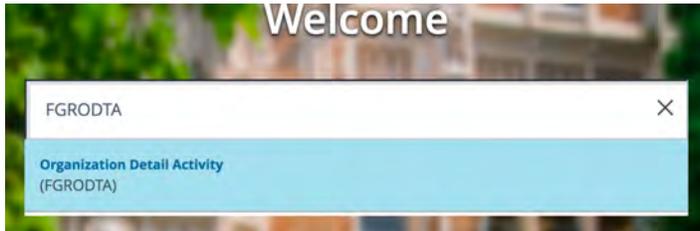
Click “SAVE”  (located at the bottom right of the screen). If creating an electronic version, see page 58 for instructions about how to retrieve data.

FGRODTA: Transaction Detail Report

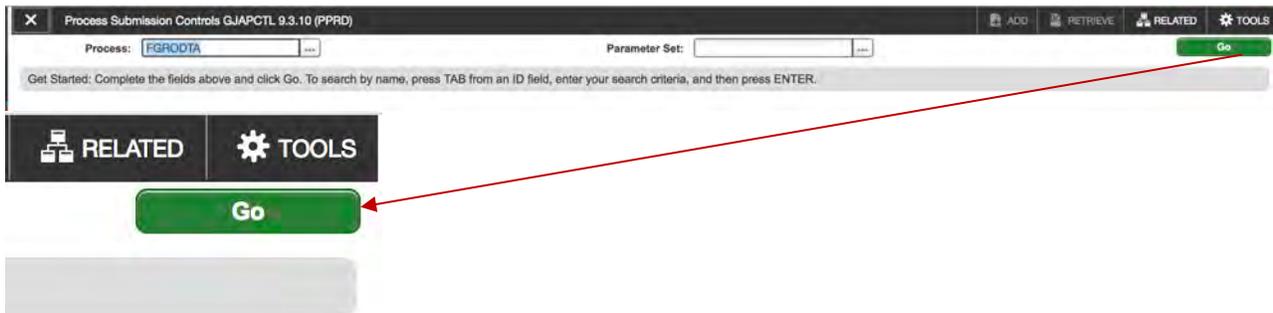
Produces a transaction detail report for a user-selected fiscal period (e.g., month). This report can be used to select multiple organizations and/or funds for selected fiscal periods. For each organization, the report shows by fund and account code: budget activity, transaction activity, and encumbrance activity.

To generate a Transaction Detail Report:

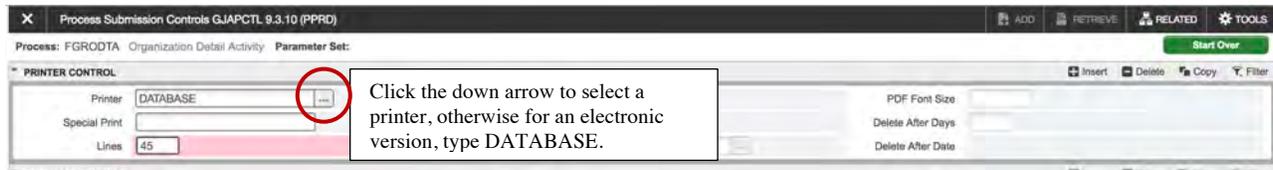
Enter “FGRODTA” in the “Search...” box and either select from the list that populates or press “Enter:”



Click “Go:”

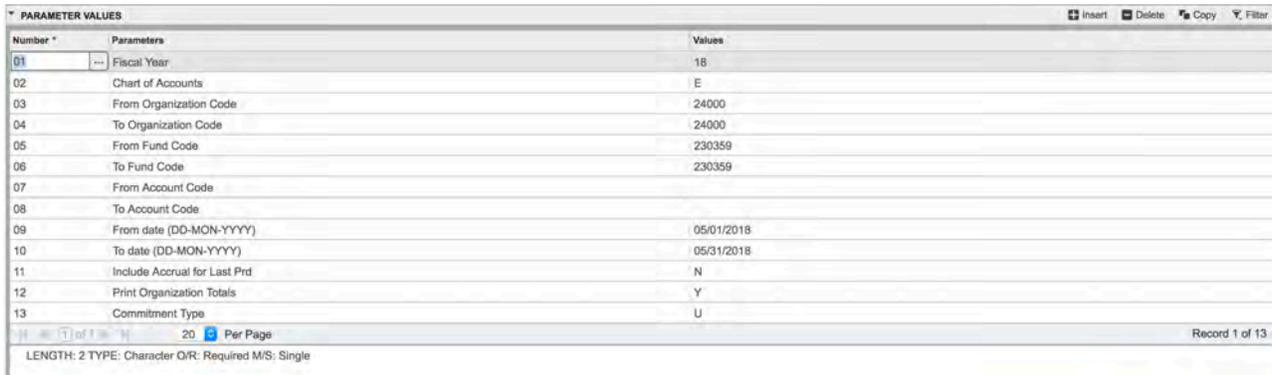


For an electronic version, enter “DATABASE.” In the “Printer:” dialog. For a printed version, click the down arrow and select the applicable printer, press “Tab,” “Tab” again and enter the number of lines (the OGRD enters 45).



Click “Next Block”  (located at the bottom left of the screen) and enter the parameters (convenient to use the down arrow on the keyboard):

- 01 Fiscal Year: two-digit year (will default to current fiscal year)
- 02 Chart of Accounts: E (will always be “E”)
- 03 From Organization Code: enter org number
- 04 To Organization Code: enter same org number as above
- 05 From Fund Code: enter fund number
- 06 To Fund Code: enter same fund number as above
- 07 From Account Code: leave blank
- 08 To Account Code: leave blank
- 09 From date (DD-MON-YEAR): enter first date of the time period needed
- 10 To date (DD-MON-YEAR): enter the last date of the time period needed
- 11 Include Accrual for Last Prd: will always be “N” EXCEPT during July for fiscal year end
- 12 Print Organization Totals: “Y”
- 12 Commitment Type: “U”



Number *	Parameters	Values
01	Fiscal Year	18
02	Chart of Accounts	E
03	From Organization Code	24000
04	To Organization Code	24000
05	From Fund Code	230359
06	To Fund Code	230359
07	From Account Code	
08	To Account Code	
09	From date (DD-MON-YYYY)	05/01/2018
10	To date (DD-MON-YYYY)	05/31/2018
11	Include Accrual for Last Prd	N
12	Print Organization Totals	Y
13	Commitment Type	U

Click “Next Block.” “Save Parameter Set as” can be selected to save the parameters but is not necessary. The benefit of selecting this option is the parameters entered will appear the next time the FRRGITD is accessed.



Save Parameter Set as
 Hold / Submit Hold Submit

Name Description

SAVE

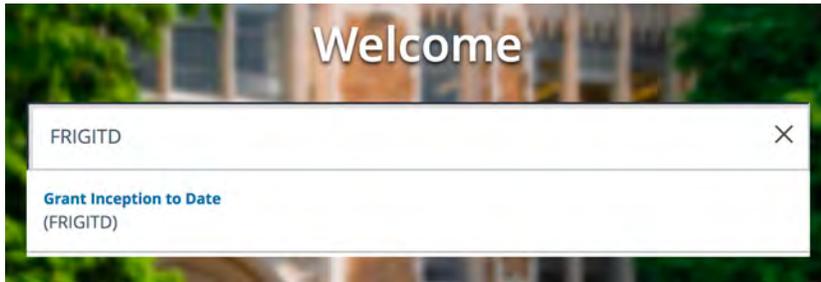
Click “SAVE”  (located at the bottom right of the screen). If creating an electronic version, see page 58 for instructions about how to retrieve data.

FRIGITD: Grant Inception-to-Date inquiry form

A Banner Finance inquiry form used to view the adjusted budget, current and inception-to-date activity and available balance of a grant/contract. This form is an alternative to producing the hard copy Grant Inception to Date Report FRRGITD. Please contact Nichole Harris (x4304) with any questions relating to this form.

To generate a Grant Inception-to-Date inquiry form:

Enter “FRIGITD” in the “Search...” box and either select from the list that populates or press “Enter:”



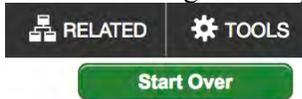
The “Chart of Accounts:” will self-populate with “E” for Eastern Washington University. The cursor will be in the “Grant:” dialog. Press “Tab” and enter the index number into the “Index” dialog. Press Tab to enter a “DateFrom(MM/YY)” and “DateTo(MM/YY).” To query current period activity (i.e.: September 2014), enter the most recent calendar month (ie: 09) and year into both the “Date From(MM/YY)” and “Date To (MM/YY)” fields.



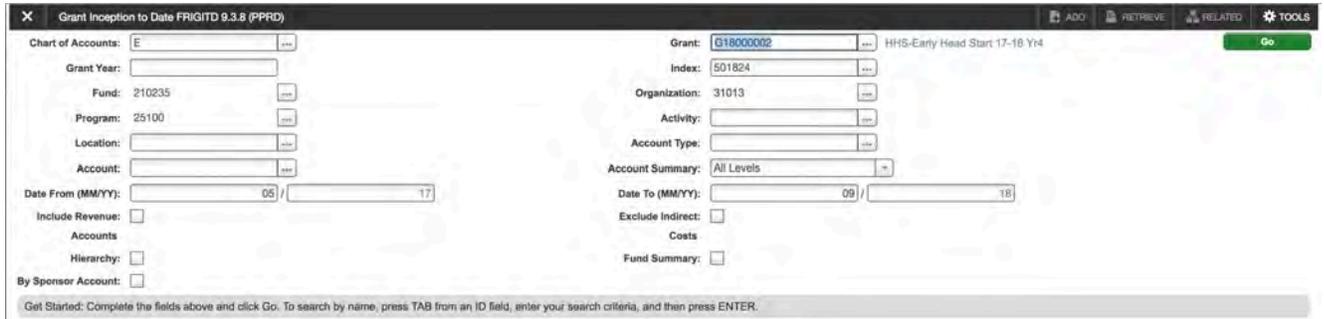
Click "NextBlock" (located at the bottom left of the screen) to populate the fields below:

Grant Inception to Date FRIGITD 9.3.8 (PPRD)							
Chart of Accounts: E Grant: G18000002 HHS-Early Head Start 17-18 Yr4 Grant Year: Index: 501824 Fund: 210235 Organization: 31013 Program: 25100 Activity: Start Over							
Location: Account Type: Account: Account Summary: All Levels Date From (MM/YY): 05 / 17 Date To (MM/YY): 09 / 18 Include Revenue Accounts: Exclude Indirect Costs:							
Hierarchy: Fund Summary: By Sponsor Account:							
* GRANT INCEPTION TO DATE Insert Delete Copy Filter							
Account	Type	Description	Adjusted Budget	Activity	Commitments	Available Balance	
61100	L	Administrative	942,337.00	766,200.30	0.00	154,136.70	
63100	L	Classified-Regular	0.00	19,058.40	0.00	-19,058.40	
64110	L	Sick Leave Buy Out-Administrative	0.00	171.01	0.00	-171.01	
64210	L	Terminal Leave-Administrative	0.00	3,003.03	0.00	-3,003.03	
650	L	Benefits - Regular	456,302.00	0.00	0.00	456,302.00	
65100	L	OASI	0.00	47,313.26	0.00	-47,313.26	
65110	L	Medicare	0.00	11,065.23	0.00	-11,065.23	
65200	L	Retirement	0.00	68,449.47	0.00	-68,449.47	
65300	L	Medical Aid/Industrial Insurance	0.00	9,652.92	0.00	-9,652.92	
65400	L	Health, Life & Disability Insurance	0.00	216,237.69	0.00	-216,237.69	
65500	L	Unemployment Compensation	0.00	890.55	0.00	-890.55	
66100	L	Non-Student Wages	19,465.00	22,271.39	0.00	-2,806.39	
66500	L	Overtime-Classified	0.00	490.60	0.00	-490.60	
66520	L	Overtime-Non-student	0.00	453.99	0.00	-453.99	
66530	L	Overtime-Administrative	0.00	848.02	0.00	-848.02	
66600	L	Additional Hours-Classified	0.00	289.04	0.00	-289.04	
67100	L	OASI	1,850.00	1,408.99	0.00	441.01	
67110	L	Medicare	0.00	329.52	0.00	-329.52	
67300	L	Medical Aid/Industrial Insurance	0.00	381.15	0.00	-381.15	
67400	L	Health, Life & Disability Insurance	0.00	0.00	0.00	0.00	
1 of 4 20 Per Page Record 1 of 63							
* NET TOTAL Insert Delete Copy Filter							
Adjusted Budget			Activity		Commitments		Available Balance
1,938,762.00			1,735,091.63		104,347.10		99,323.27
READ Record: 1/63 FRVGBAL_FRVGBAL_ACCT_CODE [1] ellucian							

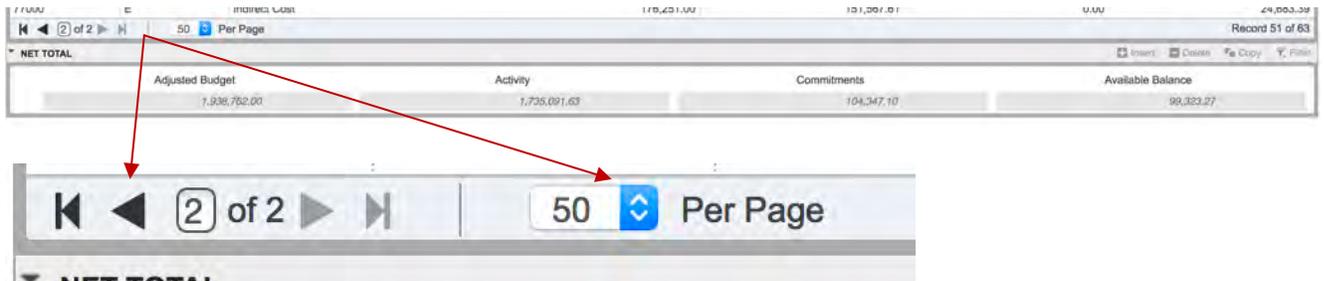
To retrieve the grant inception to date activity, Click the “Start Over” button:



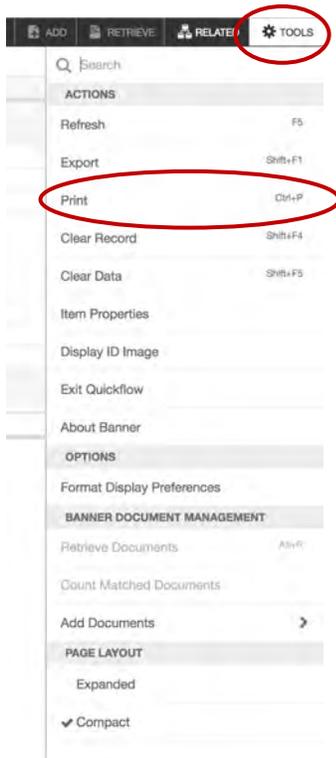
The “Grant:” field should be highlighted. Press “Tab” and the “DateFrom” field should update to the grant inception month and year. Enter the desired ending calendar month in the “DateTo” field and click “Go” to run the inquiry (It’s best practice to double check the dates after pressing “Go” to verify the information wanted is being retrieved):



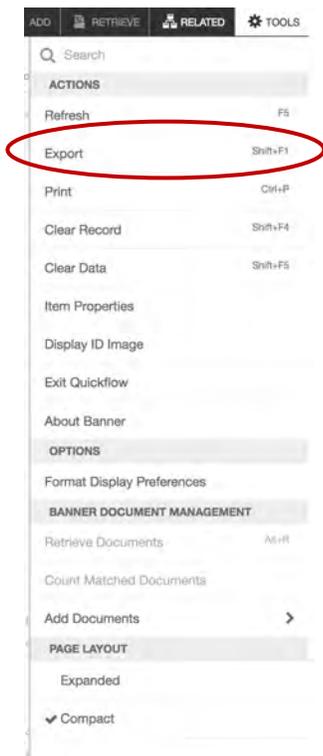
To see each row, use the arrows to look at multiple pages and/or change the number of lines per page visible:



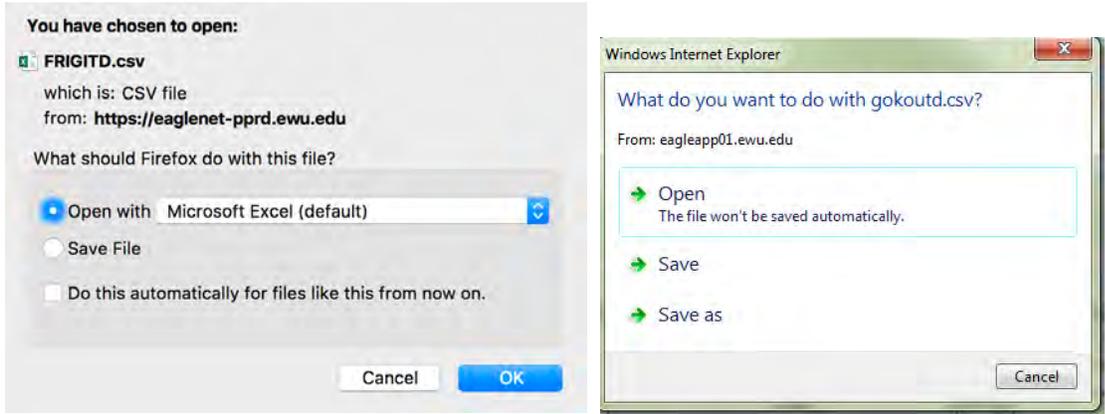
If a screen shot of the totals is needed, select “Tools” and “Print,” use the Ctrl+P keyboard function, or if using a Mac, Command+P. The printing dialog will display.



To export the data set to Excel, click “TOOLS” and “Export,” or Shift+F1.



A dialog will appear (they may look different depending on the browser being used). Click “OK” or “Open” and Excel should open automatically with the raw data from the FRIGITD form displaying:



	A	B	C	D	E	F	G	H	I
1	E	G18000002	HHS-Early Head Start 17-1	501824	210235	31013	25100		
2	61100	L	Administrati	942337	788200.3	0	154136.7		
3	63100	L	Classified-Re	0	19058.4	0	-19058.4		
4	64110	L	Sick Leave Bi	0	171.01	0	-171.01		
5	64210	L	Terminal Lea	0	3003.03	0	-3003.03		
6	650	L	Benefits - Re	456302	0	0	456302		
7	65100	L	OASI	0	47313.26	0	-47313.26		
8	65110	L	Medicare	0	11065.23	0	-11065.23		
9	65200	L	Retirement	0	68449.47	0	-68449.47		
10	65300	L	Medical Aid/	0	9652.92	0	-9652.92		
11	65400	L	Health, Life &	0	216237.69	0	-216237.69		
12	65500	L	Unemploym	0	890.55	0	-890.55		
13	66100	L	Non-Student	19465	22271.39	0	-2806.39		
14	66500	L	Overtime-Cl	0	490.6	0	-490.6		
15	66520	L	Overtime-Nc	0	453.99	0	-453.99		
16	66530	L	Overtime-Ad	0	848.02	0	-848.02		
17	66600	L	Additional H	0	289.04	0	-289.04		
18	67100	L	OASI	1850	1408.99	0	441.01		
19	67110	L	Medicare	0	329.52	0	-329.52		
20	67300	L	Medical Aid/	0	381.15	0	-381.15		
21	67400	L	Health, Life &	0	0	0	0		
22	67500	L	Unemploym	0	22.71	0	-22.71		
23	71104	E	Social Resea	0	67.94	16019.43	-16087.37		
24	71108	E	Training Serv	0	0	4000	-4000		
25	71110	E	Other Profes	0	958	0	-958		
26	7120	E	Purchased/C	37248	0	0	37248		
27	71200	E	Contract Ser	0	283.7	850	-1133.7		
28	71210	E	Purchased Se	0	5437.43	4979.41	-10416.84		
29	71213	E	Purchased Se	0	30075.12	18922.68	-48997.8		
30	71300	E	Electricity	5800	2208.93	0	3591.07		
31	71310	E	Natural Gas	0	3020.22	564.39	-3584.61		
32	71320	E	Water	0	934.83	0	-934.83		
33	71330	E	Sewer	0	56.34	0	-56.34		
34	71350	E	Waste Dispo	0	645.89	64.91	-710.8		
35	71400	E	Supplies	33196	31143.72	4820.48	-2768.2		
36	71403	E	Facilities Ma	0	42.71	0	-42.71		
37	71410	E	Printing	8700	211.49	0	8488.51		
38	71420	E	Telephone	48000	54115.83	0	-6115.83		

If the goal is to format the data, perform a “Save As...” on the data set and change the .csv extension to an .xlsx (Excel) extension.

FRIGITD continued: Specific line item transactions

To see specific transaction detail information about a specific budget line item, insert the cursor in the “Adjusted Budget” field of the specific budget line item:

Grant Inception to Date FRIGITD 9.3.8 (PPRD)				
Chart of Accounts: E Grant: G18000002 HHS-Early Head Start 17-18 Yr4 Grant Year: Index: 501824 Fund: 210235 Organization: 31013 Program:				
Account: Account Summary: All Levels Date From (MM/YY): 05 / 17 Date To (MM/YY): 09 / 18 Include Revenue Accounts: <input type="checkbox"/> Exclude Indirect Costs: <input type="checkbox"/>				
GRANT INCEPTION TO DATE				
Account	Type	Description	Adjusted Budget	Activity
61100	L	Administrative	942337	
63100	L	Classified-Regular		0.00
64110	L	Sick Leave Buy Out-Administrative		0.00
64210	L	Terminal Leave-Administrative		0.00

Click “Grant Detail Information [FRIGTRD]” under the “RELATED” menu:

ADD
RETRIEVE
RELATED
TOOLS

Grant Detail Information [FRIGTRD]

And the “Grant Transaction Detail Form FRIGTRD” will open. Click “X”  in the upper left corner to return to FRIGITD.

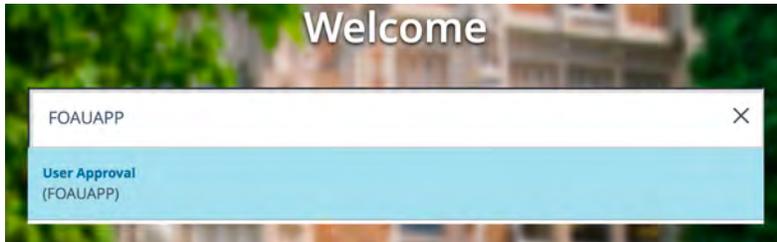
Grant Transaction Detail Form FRIGTRD 9.3.6 (PPRD)													
COA: E Grant: G18000002 Index: 501824 Fund: 210235 Organization: 31013 Account: 61100 Program: 25100 Activity: Location: Commit: Year: Period: Date From: 05/01/2017 Date To: 09/30/2018 Start Over													
Pool: <input type="text"/>													
GRANT TRANSACTION DETAIL													
Account	Organization	Program	Activity Date	Type	Document	Description	Commit	Fund	Activity	Location	Transaction Date	Field	Amount
61100	31013	25100	07/19/2017	BD01	J0022054	G18000002/1801D005 Grant/...	U	210235			07/18/2017	OBD	942,337.0
												Total	942,337.0
													Record 1 of 1

FOAUAPP: Purchase Requisition User Approval

Screens for approving a purchase requisition. Available to those designated as “Approvers.”

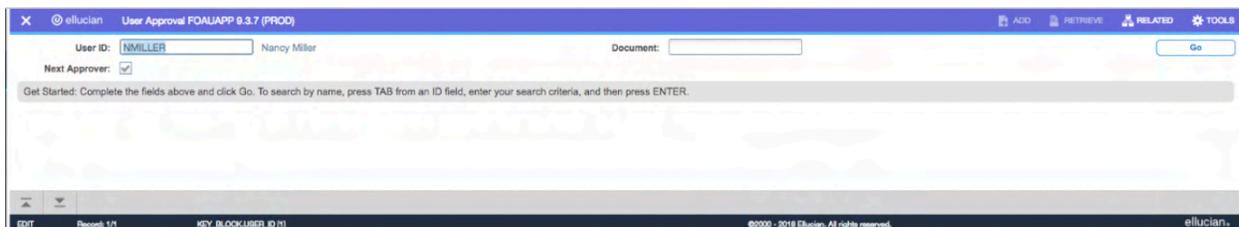
To approve a purchase requisition:

Enter “FOAUAPP” in the “Search...” box and either select from the list that populates or press “Enter:”

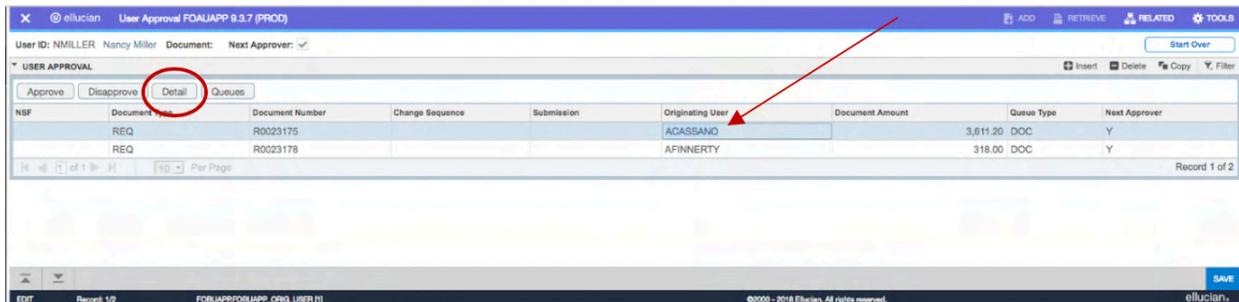


Permission is required to use this form. If an error occurs, another way to see the details of a purchase requisition is to log into EagleNet SSB and select “Finance” then “View a Document” and enter the requisition number in the “Document number” field. For detailed instructions, see page 29.

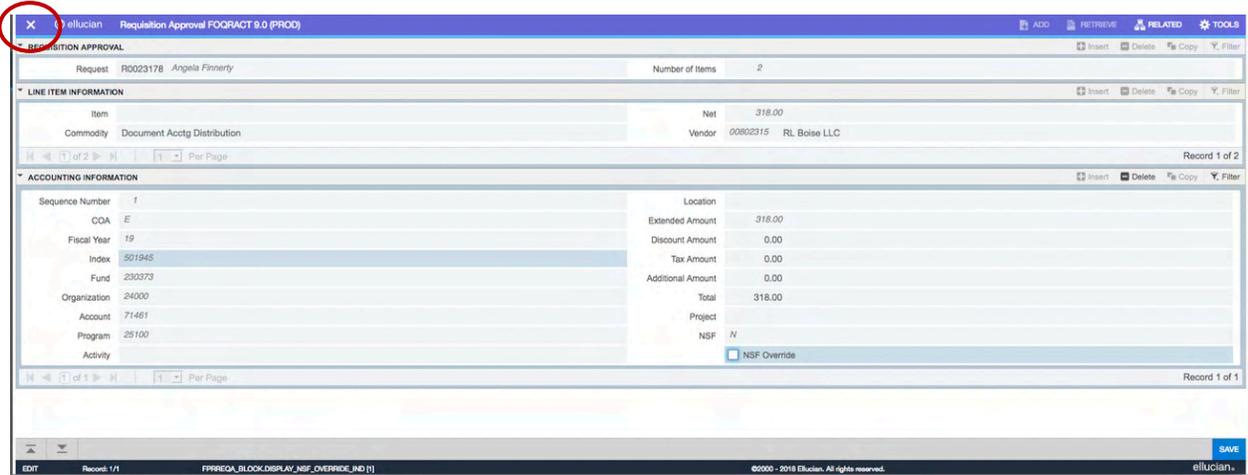
Enter user ID and select “Go” to see purchase requisitions in the approval queue (if any).



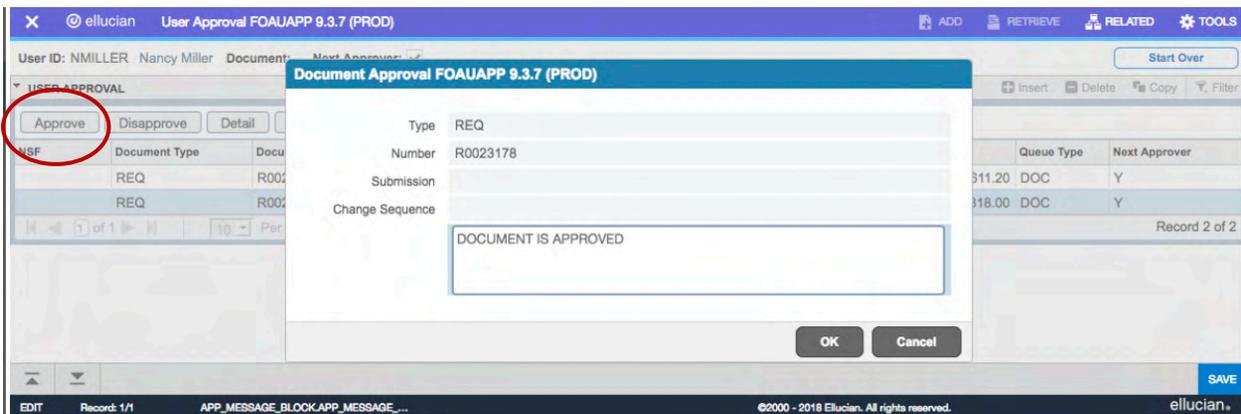
To review the detail behind the individual purchase requisition, click the “Originating User” field to highlight the record and click the “Detail” button:



Click the “X” in the upper left corner of the screen to exit and return to the main approval area.



If the highlighted Requisition is to be approved, click the “Approve” button. A dialog box will open. Select “OK” to confirm the approval.



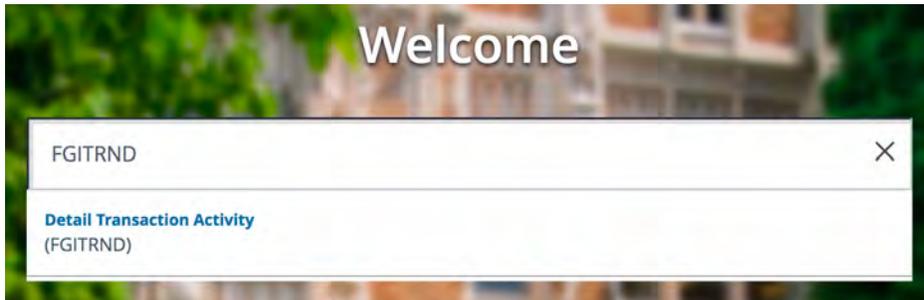
A confirmation notice will appear in the upper right corner and the requisition will disappear from the queue indicating the requisition has been forwarded to the Purchasing Department’s approval queue.



FGITRND: Detail Transaction Activity

A Detail Transaction Activity inquiry that shows transactions within a specific month “Period.” Use this form to isolate fiscal year end accrual transactions at June 30. Period 14 is the fiscal year end accrual period which is also part of June activity. Performing searches or a review of transactions that have posted during a period is quicker than printing a FGRODTA report.

Enter “FGITRND” in the “Search...” box and either select from the list that populates or press “Enter:”



This screen is helpful to view transactions within a specific month or “Period.” Leave “E” in the “COA:” field and press tab to enter a two digit Fiscal Year as (i.e. 18). Press Tab, enter the index and press Tab. The fund, org and program will populate automatically:



Determine which month or “period” activity to view. The “period” number is based on EWU’s fiscal year (i.e. July is period 01, August is period 02...June is period 12). Enter the period and select “Next Block”



(located at the bottom left of the screen):

Detail Transaction Activity FGITRND 9.3.6 (PPRD)

COA: E Fiscal Year: 18 Index: 501824 Fund: 210235 Organization: 31013 Account: Program: 25100 Activity: Location: Period: Commit Type: Both

Enter a query; press F8 to execute.

DETAIL TRANSACTION ACTIVITY

Basic Filter Advanced Filter

Account: [] Organization: [] Program: [] Field: [] Amount: [] Add Another Field ...

Clear All Go

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document *	Transaction Date *	Activity Date *	Description	Commit Type	Fund *	Activity	Location
52007	31013	25100	YTD	7,300.65	+	GRRV	G0001342	12/31/2017	01/08/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	8,063.35	+	GRRV	G0001342	12/31/2017	01/08/2018	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	287.62	+	GRRV	G0001339	12/22/2017	12/22/2017	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	75,910.28	+	GRRV	G0001339	12/22/2017	12/22/2017	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	75,827.02	+	GRRV	G0001338	12/11/2017	12/07/2017	Grant - Accrued Revenue	U	210235		
61100	31013	25100	YTD	36,148.30	+	HGNL	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
61100	31013	25100	YTD	36,148.30	+	HGNL	F0081351	12/11/2017	12/06/2017	HR Payroll 2017 SM 23 0	U	210235		
63100	31013	25100	YTD	1,058.80	+	HGNL	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
63100	31013	25100	YTD	1,058.80	+	HGNL	F0081351	12/11/2017	12/06/2017	HR Payroll 2017 SM 23 0	U	210235		
65100	31013	25100	YTD	2,167.75	+	HGRB	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
65100	31013	25100	YTD	2,167.75	+	HGRB	F0081351	12/11/2017	12/06/2017	HR Payroll 2017 SM 23 0	U	210235		
65110	31013	25100	YTD	506.98	+	HGRB	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
65110	31013	25100	YTD	506.99	+	HGRB	F0081351	12/11/2017	12/06/2017	HR Payroll 2017 SM 23 0	U	210235		
65200	31013	25100	YTD	3,176.89	+	HGRB	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
65200	31013	25100	YTD	3,176.89	+	HGRB	F0081351	12/11/2017	12/06/2017	HR Payroll 2017 SM 23 0	U	210235		
65300	31013	25100	YTD	433.62	+	HGRB	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
65300	31013	25100	YTD	433.62	+	HGRB	F0081351	12/11/2017	12/06/2017	HR Payroll 2017 SM 23 0	U	210235		
65400	31013	25100	YTD	10,049.00	+	HGRB	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
65400	31013	25100	YTD	10,043.00	+	HGRB	F0081351	12/11/2017	12/06/2017	HR Payroll 2017 SM 23 0	U	210235		
65500	31013	25100	YTD	41.34	+	HGRB	F0082165	12/22/2017	12/19/2017	HR Payroll 2017 SM 24 0	U	210235		
			Total	310,940.25	+									

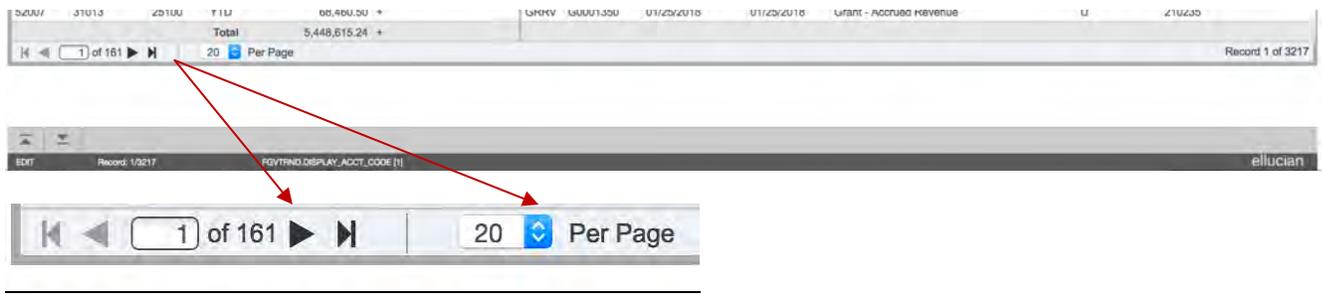
Record 1 of 340

EDIT Record: 1/1 KEY_BLOCK:00000001 BTN (1) ellucian

Next, click “Go” and the transactions for that period will populate. Period 06 for December is shown in this example:

Detail Transaction Activity FGITRND 9.3.6 (PPRD)														
COA: E Fiscal Year: 18 Index: 501824 Fund: 210235 Organization: 31013 Account: Program: 25100 Activity: Location: Period: Commit Type: 50*														
* DETAIL TRANSACTION ACTIVITY														
Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document *	Transaction Date *	Activity Date *	Description	Commit Type	Fund *	Activity	Location
52007	31013	25100	YTD	2,306.26	+	GRRV	G0001397	05/31/2018	09/18/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	492.21	+	GRRV	G0001394	05/25/2018	05/25/2018	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	65,479.90	+	GRRV	G0001394	05/25/2018	05/25/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	84,161.31	+	GRRV	G0001391	05/10/2018	05/10/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	4,744.17	+	GRRV	G0001388	04/30/2018	05/07/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	695.64	+	GRRV	G0001383	04/25/2018	04/25/2018	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	68,202.45	+	GRRV	G0001383	04/25/2018	04/25/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	529.25	+	GRRV	G0001380	04/19/2018	04/12/2018	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	74,094.70	+	GRRV	G0001380	04/10/2018	04/12/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	10,791.73	+	GRRV	G0001375	03/31/2018	04/06/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	408.68	+	GRRV	G0001372	03/29/2018	03/23/2018	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	69,530.08	+	GRRV	G0001372	03/26/2018	03/23/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	85,369.73	+	GRRV	G0001369	03/09/2018	03/09/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	7,430.36	+	GRRV	G0001364	02/28/2018	03/07/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	503.57	+	GRRV	G0001361	02/26/2018	02/26/2018	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	91,174.08	+	GRRV	G0001361	02/26/2018	02/26/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	59,885.11	+	GRRV	G0001358	02/09/2018	02/09/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	14,289.49	+	GRRV	G0001353	01/31/2018	02/07/2018	Grant - Accrued Revenue	U	210235		
52007	31013	25100	YTD	247.79	+	GRRV	G0001350	01/25/2018	01/25/2018	Grant - Accrued Revenue	U	210235	Y	
52007	31013	25100	YTD	68,480.50	+	GRRV	G0001350	01/25/2018	01/25/2018	Grant - Accrued Revenue	U	210235		
Total				5,448,615.24	+									

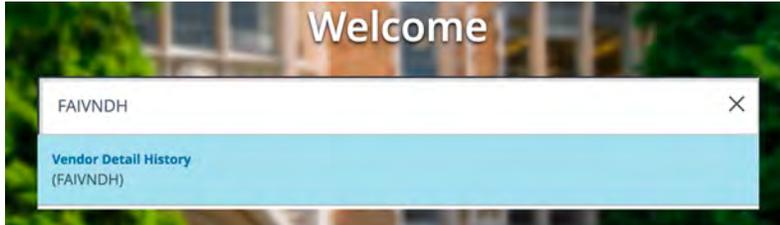
Use the arrows and row display dropdown under the transactions to view additional transactions:



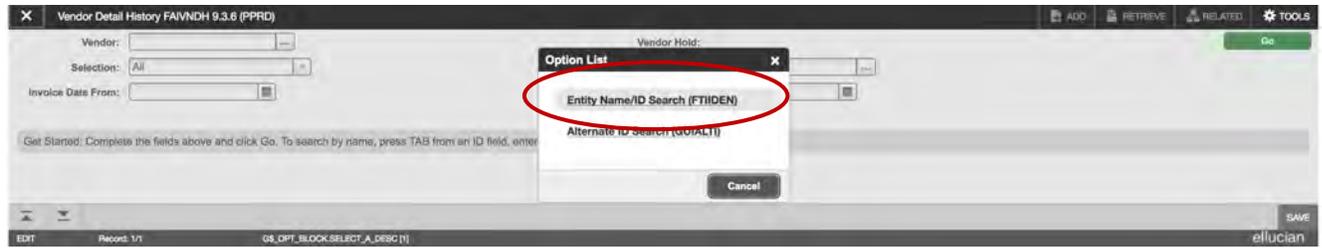
FAIVNDH: Vendor Detail History

Use this screen to look up payment history for vendors that your program may be utilizing. This view also provides the check date and number issued for payment of specific invoices.

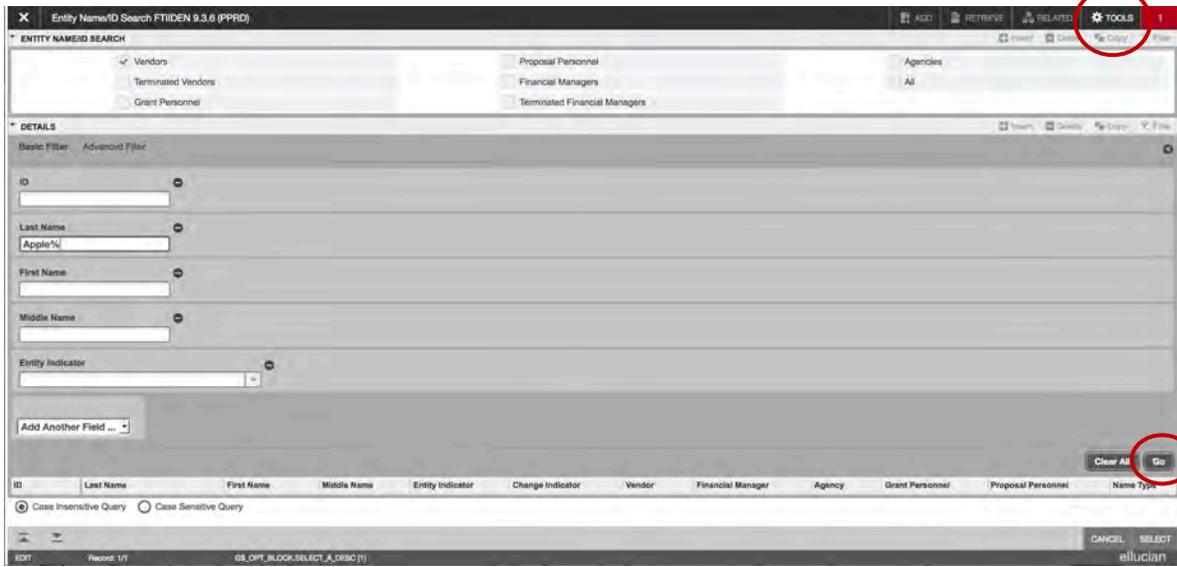
Enter FAIVNDH in the “Search...” box and either select from the list that populates or press “Enter:”



Use the “Vendor:” dropdown to select the FTIIDEN form:



Enter the vendor name, or part of the vendor name, add a percentage symbol “%” which is a wild card, and click “Go.” Alternative ways to search are by clicking “TOOLS” and select “Search,” or press Alt+F8:

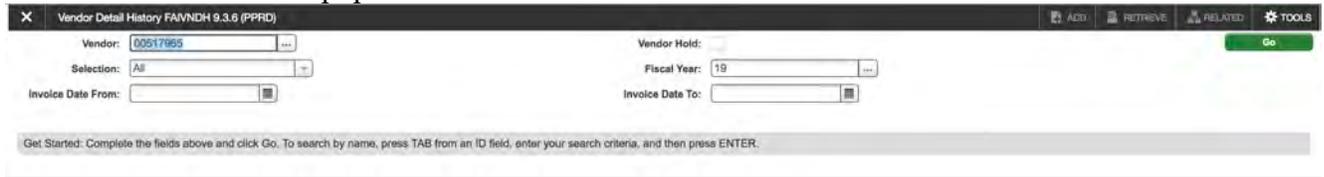


Select the vendor and click “Select” in the lower right corner:

00513209	Apple Computer Inc	Corporation	Name	Terminated	No	No	No	No	
00517965	Apple Computer Inc	Corporation	Name	Yes	No	No	No	No	
00517965	Apple Computer Inc	Corporation		Yes	No	No	No	No	
942404110	Apple Computer Inc	Corporation	ID	Yes	No	No	No	No	LGCY



The vendor number will populate in FAIVNDH. Click “Go:”



If the vendor has transactions, they will populate (this list was produced using fiscal year 18):

Vendor Detail History FAIVNDH 9.3.6 (PPRD)

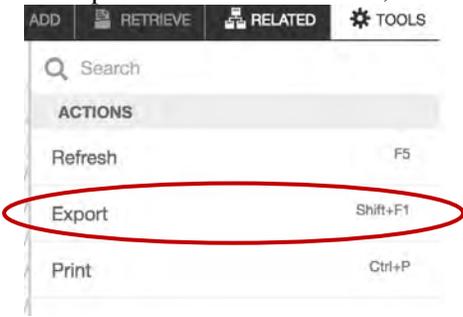
Vendor: 00517965 Apple Computer Inc Vendor Hold: Selection: All Fiscal Year: 18 Invoice Date From: Invoice Date To: Start Over

VENDOR DETAIL HISTORY

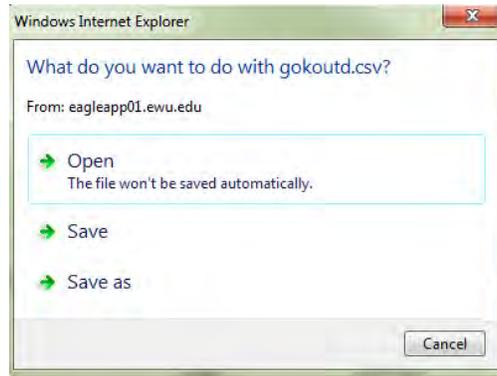
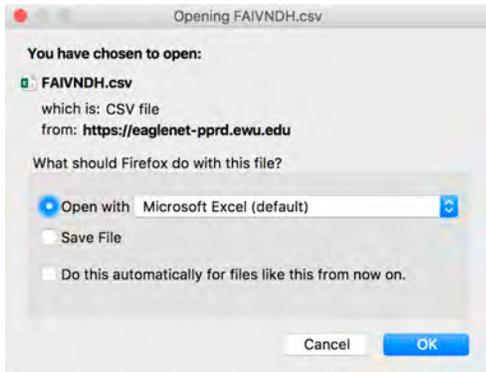
Vendor Invoice	Invoice	Approval	VIC	Credit Memo	Open/Paid	Cancel	Vendor Invoice Amt	Due Date	Check Date	Check Number
4446725178	10325344	Y	N	N	P	N	216.51	08/12/2017	08/09/2017	A1163616
4445478681	10325345	Y	N	N	P	N	2,804.75	08/07/2017	08/09/2017	A1163616
4448186017	10325420	Y	N	N	P	N	2,174.91	08/23/2017	08/18/2017	A1163928
4448186016	10327718	Y	N	N	P	N	2,174.91	09/20/2017	09/20/2017	A1164813
4449139682	10327719	Y	N	N	P	N	2,066.11	09/20/2017	09/20/2017	A1164813
4450118691	10327720	Y	N	N	P	N	2,338.11	09/20/2017	09/29/2017	A1165113
4450286385	10327721	Y	N	N	P	N	2,338.11	09/20/2017	09/29/2017	A1165113
4450286386	10327722	Y	N	N	P	N	2,338.11	09/20/2017	09/29/2017	A1165113
4450286387	10327723	Y	N	N	P	N	2,338.11	09/20/2017	09/29/2017	A1165113
4450286388	10327724	Y	N	N	P	N	2,338.11	09/20/2017	09/29/2017	A1165113
4450118623	10327725	Y	N	N	P	N	2,338.11	09/20/2017	09/29/2017	A1165113
4449493361	10327726	Y	N	N	P	N	2,729.79	09/20/2017	09/20/2017	A1164813
4449501266	10327727	Y	N	N	P	N	2,729.79	09/20/2017	09/20/2017	A1164813
4449596897	10327728	Y	N	N	P	N	2,044.35	09/20/2017	09/29/2017	A1165113
4449699992	10327729	Y	N	N	P	N	4,088.70	09/20/2017	08/29/2017	A1165113
4450118622	10327730	Y	N	N	P	N	2,338.11	09/20/2017	09/20/2017	A1164813
4449151853	10327731	Y	N	N	P	N	809.48	09/20/2017	09/29/2017	A1165113
4449452521	10327732	Y	N	N	P	N	776.83	09/20/2017	09/29/2017	A1165113
4449452522	10327733	Y	N	N	P	N	129.47	09/20/2017	09/20/2017	A1164813
4450297930	10327734	Y	N	N	P	N	114.08	09/20/2017	09/29/2017	A1165113
Total							44,074.41			

Record 1 of 24

To export the data set to Excel, click “TOOLS” and “Export,” or Shift+F1.



A dialog will appear (they may look different depending on the browser being used). Click “OK” or “Open” and Excel should open automatically with the raw data from the FRIGITD form displaying:



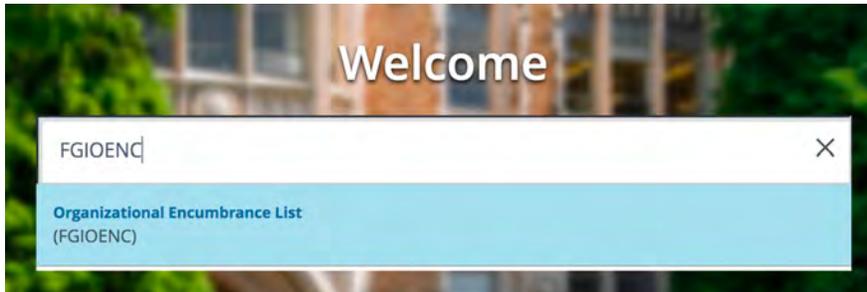
517965	Apple Comput	N	A	18							
4446725178	I0325344	Y	N	N	P	N	216.51	8/12/17	8/9/17	A1163616	
4445478681	I0325345	Y	N	N	P	N	2804.75	8/7/17	8/9/17	A1163616	
4448186017	I0325420	Y	N	N	P	N	2174.91	8/23/17	8/18/17	A1163928	
4448186016	I0327718	Y	N	N	P	N	2174.91	9/20/17	9/20/17	A1164813	
4449139682	I0327719	Y	N	N	P	N	2066.11	9/20/17	9/20/17	A1164813	
4450118691	I0327720	Y	N	N	P	N	2338.11	9/20/17	9/29/17	A1165113	
4450286385	I0327721	Y	N	N	P	N	2338.11	9/20/17	9/29/17	A1165113	
4450286386	I0327722	Y	N	N	P	N	2338.11	9/20/17	9/29/17	A1165113	
4450286387	I0327723	Y	N	N	P	N	2338.11	9/20/17	9/29/17	A1165113	
4450286388	I0327724	Y	N	N	P	N	2338.11	9/20/17	9/29/17	A1165113	
4450118623	I0327725	Y	N	N	P	N	2338.11	9/20/17	9/29/17	A1165113	
4449493361	I0327726	Y	N	N	P	N	2729.79	9/20/17	9/20/17	A1164813	
4449501266	I0327727	Y	N	N	P	N	2729.79	9/20/17	9/20/17	A1164813	
4449899897	I0327728	Y	N	N	P	N	2044.35	9/20/17	9/29/17	A1165113	
4449899992	I0327729	Y	N	N	P	N	4088.7	9/20/17	9/29/17	A1165113	
4450118622	I0327730	Y	N	N	P	N	2338.11	9/20/17	9/20/17	A1164813	
4449151853	I0327731	Y	N	N	P	N	809.48	9/20/17	9/29/17	A1165113	
4449452521	I0327732	Y	N	N	P	N	776.83	9/20/17	9/29/17	A1165113	
4449452522	I0327733	Y	N	N	P	N	129.47	9/20/17	9/20/17	A1164813	
4450297930	I0327734	Y	N	N	P	N	114.08	9/20/17	9/29/17	A1165113	
4462064602	I0335815	Y	N	N	P	N	2142.27	1/18/18	1/19/18	A1168694	
4462900046	I0335816	Y	N	N	P	N	2261.95	1/18/18	1/19/18	A1168694	
4462151500	I0335817	Y	N	N	P	N	215.42	1/18/18	1/19/18	A1168694	
6738597907	I0344994	N	N	N	O	N	228.32	6/30/18			

If the goal is to format the data, perform a “Save As...” on the data set and change the .csv extension to an .xlsx (Excel) extension.

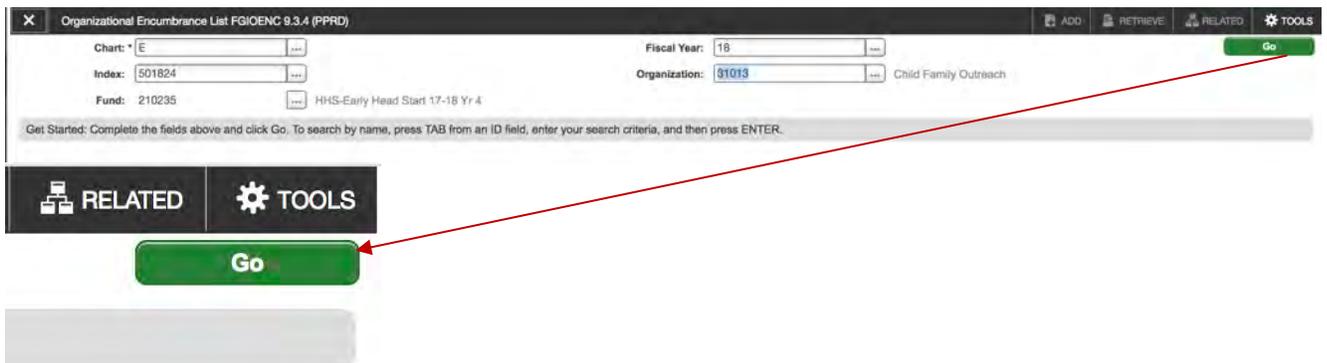
FGIOENC: Organizational Encumbrance List

To view existing encumbrances use the FGIOENC – Organizational Encumbrance List form.

Enter FGIOENC in the “Search...” box and either select from the list that populates or press “Enter:”



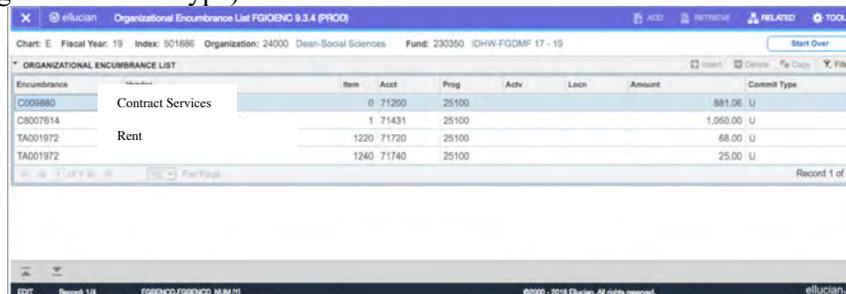
Tab to enter a fiscal year if different than stated and enter the index number and press tab to populate the remaining fields. Click “Go:”



If data are unavailable, a message will populate in the upper right corner stating “Query caused no records to be retrieved. Re-enter.”



If an encumbrance is present, the data will populate. An example is below (vendors names have been replaced with a generic service type):



Encumbrance	Vendor	Item	Acct	Prog	Actv	Locn	Amount	Commit Type
C009880	Contract Services	0	71200	25100			881.06	U
C8007814		1	71431	25100			1,060.00	U
TA001972	Rent	1220	71720	25100			68.00	U
TA001972		1240	71740	25100			25.00	U

Generating a Summary-level Budget Status Report (FGRBDSC)

Project Directors **should not** use the FGRBDSC - Budget Status (Current Period) Report to access financial information on grants or contracts that they administer. This report provides information on a 7/1/XA to 6/30/XB fiscal year rather than inception-to-date financial data so it can be misleading.

Instead, use the FRRGITD – Grant Inception to Date (see pg 7) for all inquiries related to grants or contracts whether they cross EWU’s fiscal year or not.

The screenshot shows the 'Process Submission Controls GJAPCTL 9.3.10 (PPRD)' interface. The process is set to 'FGRBDSC' and the parameter set is empty. The 'PRINTER CONTROL' section includes fields for Printer, Special Print, Lines (55), Submit Time, MIME Type (None), PDF Font, PDF Font Size, Delete After Days, and Delete After Date. The 'PARAMETER VALUES' table is as follows:

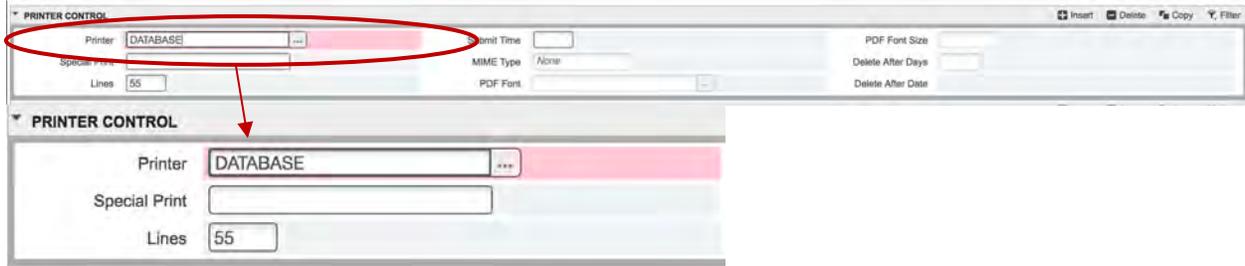
Number *	Parameters	Values
01	Fiscal Year	
02	Chart of Accounts	
03	From Fund Code	
04	To Fund Code	
05	From Organization Code	
06	To Organization Code	
07	From Account Code	
08	To Account Code	
09	As of Date (DD-MON-YYYY)	
10	Include Accrual Period	N

The table indicates 'Record 1 of 14'. Below the table, the 'SUBMISSION' section has a 'Save Parameter Set as' checkbox and fields for Name and Description. The bottom status bar shows 'Record: 1/1' and 'PRINT_CTRL_DISPLAY_PRINT_CODE [1]'.

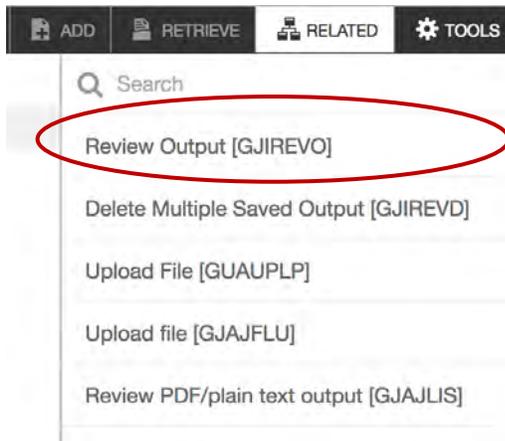
Entering “DATABASE” in the “Printer” dialog to save data in Word:

Use this function to generate a report in a Word document that can be modified and/or shared electronically rather than printing a physical report.

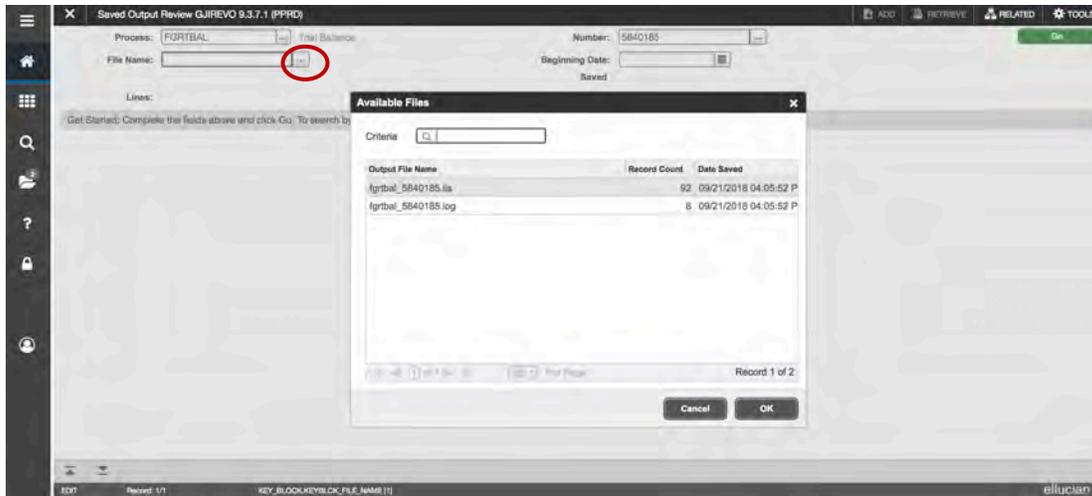
Enter “DATABASE” in the “Printer” dialog instead of a physical printer location to save the report data in a Word document.



When the dataset has populated, retrieve it by selecting “RELATED” and then “Review Output [GJIREVO]” from the dropdown:



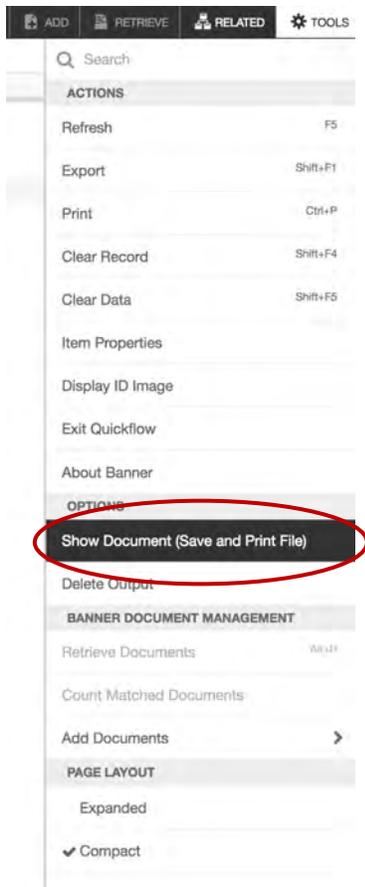
Click the “More” dropdown indicated by an ellipses “...” next to the “File Name:” dialog (can also double click in the “File Name:” dialog) to populate the “Available Files” and then click “OK” (can also double click on the file) to display data:



Note that previously generated reports may display. Click “Cancel” and double-click inside the “File Name:” box again (or click the down arrow) until the report displays. One way to verify the correct report is displayed is to compare the process number (5840185 in the above example) to the file output (as shown below).

Assets		BALANCE	
ACCOUNT	TITLE	CURRENT AS OF 30-JUN-2018	PRIOR AS OF 30-JUN-2017
11100	Claim on Cash	17,503.42 C	.00 D
TOTAL:	Cash & Cash Equivalents	17,503.42 C	.00 D
13111	Other Government Receivable-Manual	21,416.66 D	.00 D
13210	Other Governmnt Receivable-Unbilled	3,592.75 C	.00 D
TOTAL:	Accounts Receivable	17,823.91 D	.00 D

Under “TOOLS,” select “Show Document (Save and Print File):”



A pop up may appear. Allow the popup:



The data will appear in a browser window. Save the file using File/Save Page As... from the File menu. Save the file in the .txt format and then open the file and "Save As..." a Word document instead of a .txt document.

Level of Effort Reporting

Introduction

Federal agencies provide funding to Eastern Washington University for a variety of research, scholarship and service activities. Appropriately certified effort reports provide auditable documentation to demonstrate that the funding agency received the level of effort described and expected by the proposal process, the award process and all subsequent communications with the funder during the period of funding.

Policy

Faculty, staff and students who provide compensated and/or uncompensated work for a federal agreement, project directors/principal investigators and their supervisors must adhere to the procedures set forth in [EWU Policy 302-06: Effort Reporting](#) and related regulations and as defined by generally accepted accounting principles. Federal grants, contracts, cooperative agreements and subrecipient agreements awarded to the university are referred to as “federal agreements” in this document.

Responsibilities

EWU, through the Office of Grant and Research Development (OGRD) is to: (1) certify to the funding agency, for federal agreements, that the effort expended on the agency's project justifies the salary charged to the project; (2) assure to the funding agency that the commitment indicated (including mandatory and voluntary committed cost sharing) in the proposal and subsequent award is met in accordance with the funder's terms and conditions; and, (3) require monthly effort reporting from each person whose salary is charged to or provided as cost sharing on one or more federal agreements.

What is federal pass-through funding?

Pass-through funding is federal funding received by a state, governmental entity, non-profit or other organization that passes the federal funding through as an award to EWU. Under this arrangement, EWU is a sub-recipient of federal funds.

Since the original source of funds was the federal government, those funds still retain their federal identity. Therefore, any individual paid wages from federal pass-through dollars is also required to complete the monthly “Personnel Activity Report” or PAR certifying the level of effort.

Sanctions

Costs may be disallowed, funding may be reduced or terminated and other penalties imposed on the university if auditors find effort reporting to be inaccurate, incomplete or untimely. In addition, criminal charges may be brought against any individual reporting falsified effort. As a result, any person who violates [Effort Reporting Policy 302-06](#) is subject to disciplinary action

and the availability of grant funds will be suspended until corrective action is taken and time and effort reporting obligations are met. Violations or non-compliance with [EWU Policy 302-06](#) also may be subject to [EWU Policy 302-05](#) (Ethics in Research).

Reporting Violations

Suspected violations of the effort reporting policy and/or relevant federal regulations should be reported to the Provost, the college Dean, the OGRD, the University President or to other EWU leaders.

Procedures

The OGRD has established a system for employees to review and certify salaries.

It is the responsibility of the OGRD to:

- (1) distribute monthly Personnel Activity Reports (PARs) to appropriate personnel for review, modification as necessary and signature;
- (2) follow up with personnel who have not returned the PAR within 45 days of issuance;
- (3) ensure a system is in place for employees committing time to a federal agreement to meet their requirements for review and certification of salaries and to assure the salaries of personnel charged or contributed to federal agreements correspond to the effort expended on these projects.
 - (a) For salaried employees, the OGRD calculates the anticipated level of effort on a monthly basis and prepares PARs.
 - (b) For non-salaried employees, the approved hourly timesheet is used to satisfy the requirement for effort certification.
- (4) maintain copies of completed PARs for a period of six years from the issuance of the state audit report which includes the specific federal agreement; and
- (5) ensure any required adjustments of effort are negotiated with and approved by the funding agency if necessary.

Salaried employees, who perform compensated and/or uncompensated work on federal agreements shall:

- (1) certify that information contained in monthly PARs is fair and reasonable. If the information is NOT accurate, the employee needs to revise it to more accurately reflect the activities for which the employee was paid or contributed time.
- (2) submit PARs to their direct supervisor and the project director/principal investigator (or their department chair as applicable) for the federal agreement on which they are being paid or to which time is being contributed for approval and certification.

Project Directors/Principal Investigators are ultimately responsible for the accuracy of the effort certification. Project Directors/Principal Investigators on federal agreements shall:

- (1) review the PARs for accuracy;
- (2) sign approved PARs and forward them to the OGRD;
- (3) work with the OGRD as necessary to make permanent payroll adjustments to a federal agreement if an employee has significantly revised the PAR.

Who is subject to effort reporting?

All employees paid from or contributing compensated or uncompensated time to federal agreements are subject to effort reporting.

How is effort determined for the purpose of federal effort reporting?

Level of effort is based on the total salary for the month and will always equal 100%. It may represent more than one work activity (e.g. research, instruction, service) and more than one source of funding. Level of effort is not the same as full time equivalent (FTE).

Why is effort reporting required?

Since educational institutions employ a variety of staff who are not required to use hourly timesheets, the OGRD prepares a "Personnel Activity Report" or PAR to be used to document staff's time and effort worked on a federal agreement.

To comply with federal regulations, the university has implemented a monthly, after-the-fact time and effort reporting system to verify that all personnel costs charged to a federal agreement are appropriate based on the actual time and effort spent on the project.

Information about EWU's effort reporting policy and related sanctions for non-compliance

EWU requirements on certification of effort expended on Federal awards administered by the institution is located at https://access.ewu.edu/grants/uniform-guidance/ug_levelofeffortreporting.

EWU adopted *Policy 302-06: Effort Reporting*, effective March 23, 2012, is located on EWU's website at <https://sites.ewu.edu/policies/policies-and-procedures/ewu-302-06-effort-reporting/>.

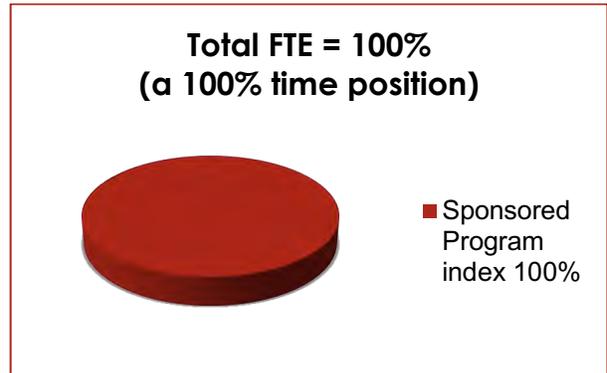
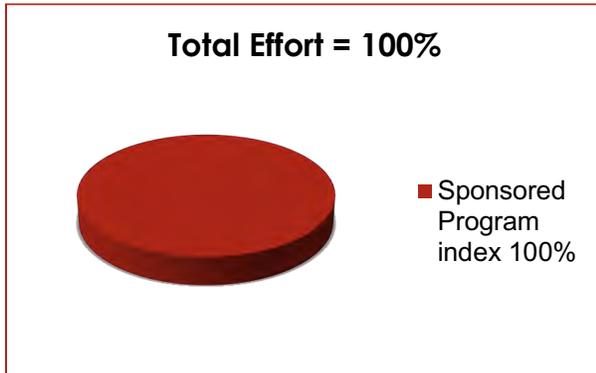
The OGRD staff is also available to answer your questions. Call 509-359-6567 or stop by Showalter Hall 210.

How is effort reporting accomplished?

The OGRD prepares the "Personnel Activity Report" or PAR on federally funded projects and sends them out for signature. A blank form appears on the next page. These reports are generated and issued one to two months after the date payroll was paid. The reports must be reviewed and signed by both the employee and the Principal Investigator (PI) working on the project, and returned to the OGRD to be retained. If the time actually spent on the project differs from the time paid from the project, the PI must contact the OGRD to determine whether a revision to the distribution of payroll needs to be made before returning the PAR to the OGRD. Please note that the Department Chair or Dean must also sign the Level of Effort reports for the PI's effort. The PI is responsible for all costs charged to his/her sponsored program indexes. While the PI may delegate some responsibility for the day-to-day management of finances or other tasks to departmental business staff, the PI remains accountable for compliance with EWU and sponsor requirements.

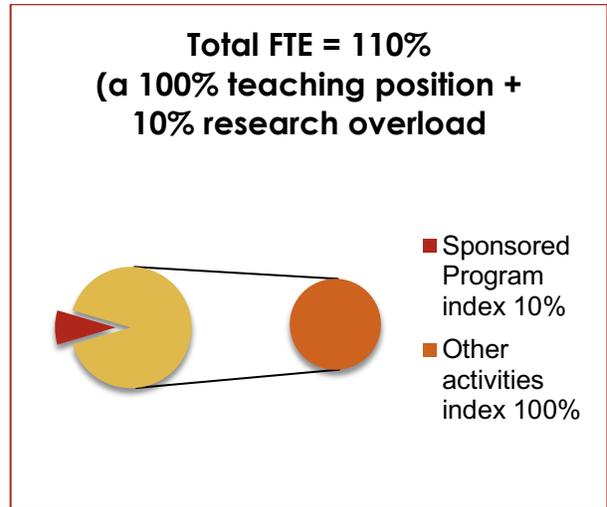
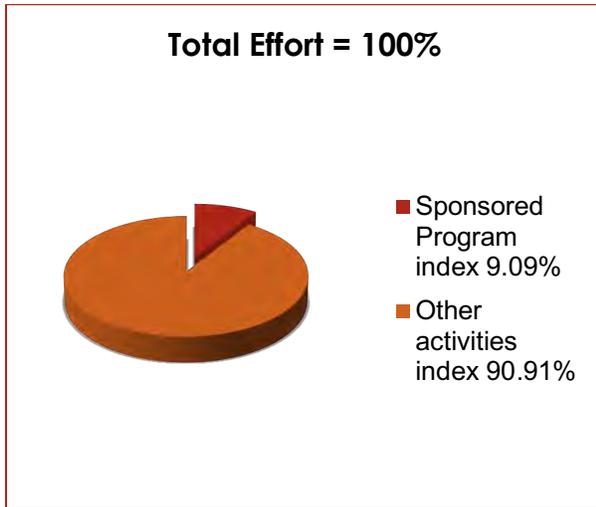
Monthly Personnel Activity Report Examples - Four examples have been provided.

(1) The first example shows Researcher #1 with both the Level of Effort and Full Time Equivalent (FTE) for the position of 100%.



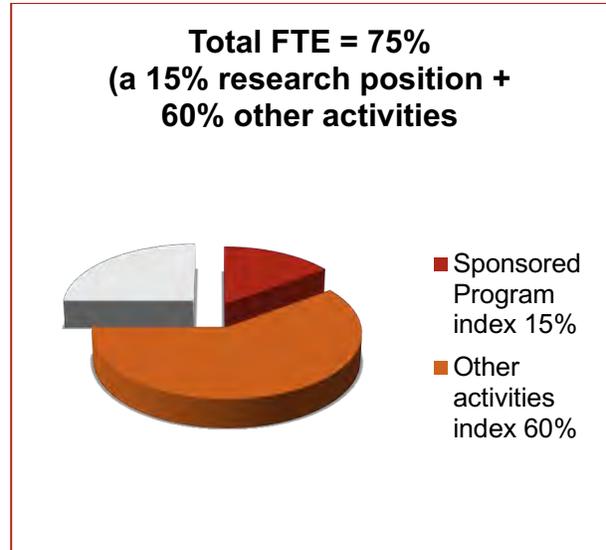
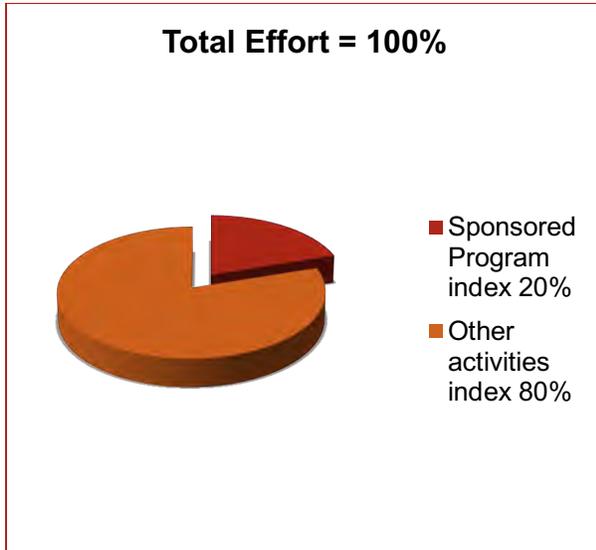
ACTIVITY		LEVEL OF EFFORT %		
1. Sponsored Programs	Index No.	Index %	Salary	Full Time Equivalent FTE%
[Post-Award Title for Project]	[Index]	100.00	4000.00	100.00
2. Cost Sharing FROM:				
Cost Sharing TO:				
3. Other Activities				
4. TOTAL ACTIVITIES		100.00%	\$4,000.00	100.00%

(2) The next example is for Researcher #2 with the Level of Effort equal to 100% and the Full Time Equivalent (FTE) equal to 110%.



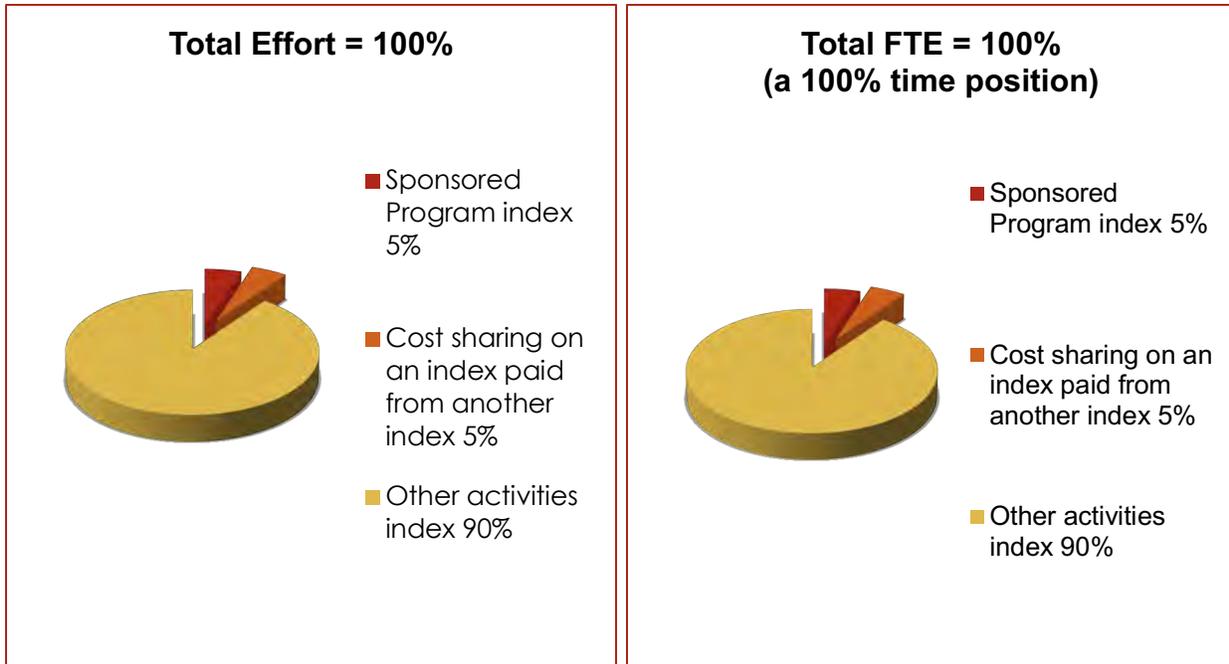
ACTIVITY		LEVEL OF EFFORT %		
1. Sponsored Programs	Index No.	Index %	Salary	Full Time Equivalent FTE%
[Post-Award Title for Project]	[Index]	9.09	500.00	10.00
2. Cost Sharing FROM:				
Cost Sharing TO:				
3. Other Activities				
	[Index]	90.91	5000.00	100.00
4. TOTAL ACTIVITIES		100.00%	\$5,500.00	110.00%

(3) Researcher #3 has less than a full-time position. Researcher #3's Level of Effort is equal to 100% and the Full Time Equivalent (FTE) is equal to 75%.



ACTIVITY		LEVEL OF EFFORT %		Full Time Equivalent FTE%
1. Sponsored Programs	Index No.	Index %	Salary	
[Post-Award Title for Project]	[Index]	20.00	600.00	15.00
2. Cost Sharing FROM:				
Cost Sharing TO:				
3. Other Activities				
	[Index]	80.00	2400.00	60.00
4. TOTAL ACTIVITIES		100.00%	\$3,000.00	75.00%

(4) The fourth example shows **Researcher #4** with both the **Level of Effort** and **Full Time Equivalent (FTE)** for the position of **100%**. **5%** cost sharing is being provided from non-federal funding.



ACTIVITY		LEVEL OF EFFORT %		
1. Sponsored Programs	Index No.	Index %	Salary	Full Time Equivalent FTE%
[Post-Award Title for Project]	[Index]	5.00	200.00	5.00
2. Cost Sharing FROM: [Post-Award Title for Project if the index used for cost-sharing correlates to a sponsored project]	[Index]	5.00	200.00	5.00
Cost Sharing TO: [Post-Award Title for Project]	[Index]			
3. Other Activities				
	[Same Index as in 2.]	90.00	3600.00	90.00
4. TOTAL ACTIVITIES		100.00%	\$4,000.00	100.00%