



Contracts & Grants Manual

Updated Last 2/2022
<https://www.hvcc.edu/finance/grants/manual.pdf>

FINANCE OFFICE CONTRACT/GRANT PROCEDURES MANUAL

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I. RESPONSIBILITIES

Stewardship and accountability in the management of funds on behalf of the contracting/grant agency necessitates the establishment of procedures applicable to all types of restricted funding. Most contracts/grants have specific reporting and management requirements, as well as administrative support needs.

The objective of this document is to provide general information and outline responsibilities with respect to financial management and fiscal reporting aspects of contract/grant funding.

II. GRANT/CONTRACT PROPOSAL

All contract/grant **proposals** must be thoroughly reviewed prior to **submission to the contract/grant agency. The individual (or department) who has prepared the proposal** must provide sufficient time for this review process to be conducted.

A. Procedure

All grants/contracts will be processed through the Director of Grants.

Note: The budget for each grant/contract proposal must be complete in all detail. It should include all direct and indirect costs including in-kind and/or cost sharing contributions by the College.

Negotiations with grant and contracting agencies should not be considered complete until the grant/contract proposal has been signed by the President or the Vice President for Administration and CFO.

III. CONTRACT APPROVAL AND NOTIFICATION

A contract/grant award is effective for use on campus when the contract document is signed by both the College and the contracting/grant agency, and/or the College receives an award letter that fully outlines the budget that has been approved, with effective beginning and ending dates. Letters of intent are not considered “official” notification, and as a result, can not be utilized as the document to authorize expenditures.

Payroll authorizations and requisitions should not be processed until a fully executed contract is received unless approved by the Vice President for Administration and CFO.

Employees are not authorized to perform work on contract/grant activities until after the above award documentation is received and the necessary payroll authorization(s) has been fully processed.

A. Budget and Modifications

1. Expenditures must stay within approved expense category budget levels.
2. Expenditures will not be authorized in advance of the receipt of an approved budget modification.
3. Contract/grant amendments must be accepted by the President before they will be implemented.

C. No Cost Extension

1. Request for no-cost extensions must be forwarded to the Comptroller's Office for review and approval prior to submission to contracting agency.
2. Fully executed/approved no-cost extension must be forwarded to the Comptroller's Office to enable expenditures to occur beyond original contract ending date.

IV. COMPUTERIZATION OF BUDGET

A. On-line Access/Retrieval

Following the receipt of a fully executed contract document, the Finance Office will assign a contract/grant number for computerization. The following data is computerized:

- Contract/grant (fund) number;
- Contract description/title;
- Expiration date;
- Expense/account numbers that correspond with grant budget

B. Access to Grant Budget in Banner:

To access the following Banner forms you must have Banner access. If you do not have access to Banner, please contact Information Technology Service(ITS) to obtain access. After you have Banner access, contact the Finance Office to gain further access to the forms listed below for your grant.

1. FGIBDST - Organizational Budget Status (*see instructions page 11*)
 - a. This form will enable you to view your grant activity, budget and available balance.
2. FGRZBUDC – Funds Budget Detail Report (*see instructions page 14*)
 - a. This will enable you to view grant expenditures in more detail.

C. Expenditures:

It is the responsibility of the grant director to regularly review the above financial reports, i.e. monthly.

Expenditures should be reviewed and paid within 30 days of receiving payment notification. Any outstanding expenditure, it is the grant director's responsibility to follow up and inquire the status. All expenditures and payments should be made within a reasonable time frame.

Transfers of expenditures is not generally allowed unless the reason for the transfer can be sufficiently explained (and documented), and the request for transfer is received within 60 days of expenditure. Expenditures incorrectly directed to a grant will be transferred to the project director's departmental (college) budget if received more than 60 days after expenditure, or if there are insufficient funds in the grant.

V. HUMAN RESOURCES/PAYROLL PROCESSING

A. Search Procedures

Employment of contract/grant employees should follow the College's search procedures which are administered by the Office of Human Resources.

B. Payroll Authorizations

Payroll Authorization forms are required to be completed for all employees who are either paid from contract/grant funds, or whose salary or a portion thereof is charged to a contract or grant. Payroll Authorizations should be created by the Grant Director and authorized by the responsible Dean and Vice President, Director of Human Resources, Vice President for Admin and CFO prior to any service being rendered. Payroll Authorizations should designate the contract/grant number(s) to be charged upon disbursement of funds.

Payroll Authorizations should also be created for full-time College employees who are assigned to perform direct contract/grant duties as part of their "College" workload if their salary or a portion thereof, is being charged to the grant. When this occurs, the Payroll Authorization should specify the duties/functions to be performed and indicate the following: "For chargeback purposes only". This description indicates that the College employee will continue to receive his/her College salary, and that the contract/grant will be charged for the applicable portion of his/her salary that relates to the performance of contract/grant functions (*See Effort Reports Section*).

C. Time Sheets

1. Time Sheet Submission - Hourly

Contract/grant employees who are paid on an hourly basis for services rendered, will be paid via the submission of time sheets to the Payroll Office. Payroll Authorizations will indicate the need for the submission of time sheets. Time sheets should be signed by the employee and authorized by his/her immediate supervisor, usually the Project Director of the contract/grant. Time sheets should be submitted to the Payroll Office no later than 9:00 A.M. on the Friday prior to payday and should indicate the grant/contract number(s) in addition to the dates and hours to be paid. Individuals authorized, via Payroll Authorization, to work on and have all or a portion of their pay billed to a grant, must submit timesheets within 30 days of working. If approved timesheets are not submitted to the Payroll Office within 30 days of working, the payroll expense may not be charged to the grant, in which case an alternate source of college funding will have to be identified by the department.

2. Time Sheet/Attendance Records

All employees paid on a salary basis (not hourly) should submit biweekly attendance records to the Office of Human Resources. This is typically done online using Kronos.

D. Effort Reports (See forms section for document)

Monthly Effort Report forms must be completed to certify, after the fact, the percentage of an employee's effort that was expended on a grant/contract, or various grants/contracts.

The Effort Report must be approved by the employee's supervisor and submitted to the Payroll Department in the Administration Building Room 250 by the 15th of the following month.

E. Fringe Benefit Chargebacks

Fringe benefits are charged back using a composite rate which is calculated by the Business Office on an annual basis. Fringe benefit expense includes employer expense for FICA, Medicare, health insurance, retirement and vacation and sick leave pay.

The fringe benefit expense is calculated and charged back to grants on a pay period basis.

At an employee's point of termination, and in accordance with the employee's terms and conditions of employment, any accruals that are paid to the employee (vacation leave, etc.) will also be charged to the contract/grant (when allowable).

F. Consultant Agreements

Consultant Agreements must be submitted to the Vice President Admin and CFO for approval.

Consultant Agreements for individuals will be forwarded to the Payroll Office for processing, after they are approved by the Vice President. A 1099 form will be issued at the end of each calendar year to all consultants paid through the Payroll Office.

Consultant Agreements for companies require a purchase order, and payment will be processed thru Accounts Payable upon receipt of an invoice and payment authorization.

VI. PURCHASING & PAYMENTS:

Grant Directors will need to schedule an appointment with the Purchasing Office for training on how to create Requisitions, Travel Authorizations and Purchase Orders.

A. Requisition Processing

Requisition processing of grant/contract expenditures must follow the College's purchasing procedures. This included creating requisitions/PO's prior to the expense delivery. Grants Accounting will review all grant requisitions/purchase orders to verify that the purchase is in accordance with the approved grant budget. All costs must be reasonable, allocable and allowable in accordance with the provisions of the applicable cost principles and the terms and conditions of the grant. Project Directors should adhere to the contract funding period and avoid acquisitions that cannot be fulfilled during the contract/grant funding period.

B. Travel

Travel authorizations should be processed in accordance with the College's travel procedures. The College's per diem rates for accommodations and meals should be followed, unless other reimbursement rates are specifically identified in the contract/grant document. This also applies to mileage reimbursement.

C. Temporary Services

If the need arises for use of personnel through a temporary service agency to fill a vacancy while the search process is being conducted, the Grant Director should forward his/her request to the Office of Human Resources. The Office of Human Resources will contact the appropriate temporary service agency after receiving funding authorization from the Grants Accounting Office.

D. Vendor Payments

Payments to vendors for contract/grant activities shall follow procedures as documented in the *Finance Office and Purchasing Procedures Manual*. Vendor payments should be made on a timely basis. Payment should be made in 30 days of receiving vendor invoice. Grant Directors will need to work closely with the Finance Office if and when the contract/grant terms indicate that all vendor payments must be made prior to the conclusion of the grant.

E. Chargebacks

The Finance Office may charge the appropriate contract/grant on a monthly basis for actual activities/uses of the following college services (not limited to):

1. Postage;
2. Printshop/Graphics;
3. Photocopying (if not done on grant-owned/leased copier);
4. Telephone usage;
5. Classified Advertising.

F. Equipment

Equipment purchases must be explicitly approved in the grant document, and/or be authorized in writing by the grantor.

G. Unallowable Expenses

Expenditures for food for meetings, unless specifically authorized in the grant budget, are not an allowable grant expense. All expenses should be necessary, allocable and allowable. Federal Grants disallow expenditures for certain items which can be found here: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E>

H. Substitution Cost

Faculty working on grants may need substitutions to cover their classes so they can attend grant related activity. The cost of a substitute can be directly attributed (assignable) to specific grant and therefore the related expense can be charged to the grant (if there is provision/budget for the expense). Finance office should be informed when a substitution is needed because a faculty member is attending a grant related activity to appropriately direct the substitution salary expense to the grant. Prior to charging the grant for this expense, Finance will also need confirmation/approval of the expense from the grant director.

VII. FISCAL REPORTING

The Grants Accounting Office will prepare required fiscal reports, working with the Project Director and his/her fiscal staff, or review fiscal reports/financial information prepared by grant personnel before submission to grant sponsor. Time frames for these reports will be as outlined in the contract/grant document.

A. Matching or Cost Sharing

The Grant Director, working with Grants Accounting, is responsible for the preparation of “match or cost sharing” documentation, as required by the contracting agency. “Match or Cost Sharing” information should not be submitted to the contracting agency until reviewed and approved by the Comptroller.

B. Billing

Grant funds will be collected in accordance with the provisions of the grant award or governing regulations related thereto. Grant funds are typically secured thru periodic billings to the grantor that detail expenditures, or periodic electronic fund requests to cover disbursements. Generally grant billings/funds requests are done as reimbursement to cover grant disbursements.

The Grants Accounting Office will prepare required invoices working with the Project Director and his/her fiscal staff, or review all invoices prepared by grant personnel before they are submitted to grant sponsor for processing. Invoicing will be done in accordance with grant/contract requirements, i.e. frequency, format, etc. Federal cash “drawdowns” will be done by Finance Office personnel where applicable.

C. Receivables

Finance Office personnel will take appropriate “follow-up” action with the contracting agency to obtain prompt payment. The Grant Director may be requested to assist with “follow-up” action, when necessary.

D. Payments to the College

Contracting agencies are expected to remit payment within 30 days after the receipt of said bill. All payments should be forwarded by the contracting agency directly to Hudson Valley Community College, P.O. Box 1470, Troy, New York 12180.

E. Equipment Decaling/Inventory Process

Inventory Office personnel are responsible for the numerical decaling of all equipment acquired from contract/grant funds in accordance with existing documented procedures of the Inventory Office. A physical equipment inventory is to be taken on an annual basis in conjunction with the College's annual equipment inventory process.

VIII. PROJECT/CONTRACT CONCLUSION

At the close of the contract/grant funding period, the Grants Accounting Office will be responsible for the preparation or review of all final fiscal reports or financial information submitted to the grantor. The Grant Director is responsible for the completion and submission of all required programmatic and technical reporting in accordance with specified due dates. Communications between the Finance Office and the Project Director are essential to ensure coordinated reporting.

Care should be taken, even after submission of the final technical and fiscal reports, to maintain all the records relating to the project until audits are completed and in accordance with documented retention standards.

**MONTHLY
CONTRACT/GRANT EFFORT REPORT
HUDSON VALLEY COMMUNITY COLLEGE**

EMPLOYEE NAME: _____

EMPLOYEE BANNER ID #: _____

TITLE/POSITION: _____

MONTH _____ **YEAR** _____

<u>GRANT NUMBER</u>	<u>PERCENTAGE OF EFFORT</u>
<u>COLLEGE</u>	
TOTAL	<u><u>100%</u></u>

I certify the above information to be a reasonable estimate of my effort to the best of my knowledge and ability.

Employees Signature

Date

Supervisors Signature

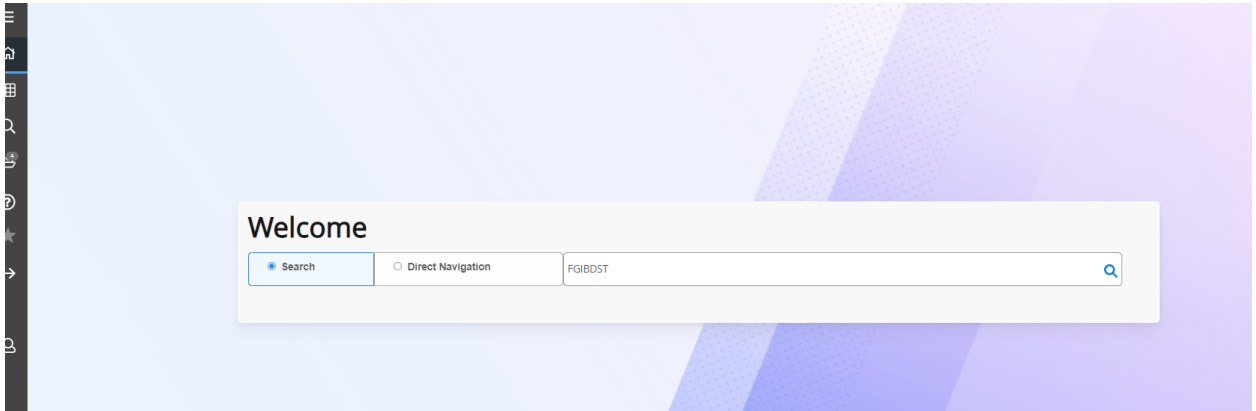
Date

Forward Original to the Finance Office, Administration Building, Room 250

How to View Grant Activity in Banner:

Log-in to Banner – log-in and password should be obtained from Computer Services.

1. Use the Navigation box to enter form FGIBDST



2. Hit enter and the form will open

3. Once in the form, fill in the following fields


3.1. Chart Type

- E – SUNY Education Opportunity Center
- H – Hudson Valley Community College

3.2. Tab over the fiscal year field. It will default to the current year

3.3 Tab over the Fund field and enter the Grant number

- This will auto-populate the Organization number (which is 85001 for all HVCC grants) and the program number(which is 9 for all EOC grants).

4. Hit the down arrow  on the page. If there are a lot of accounts, be sure to use the right arrow on the bottom to view them all.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
61102	R	Federal Grant Revenue	0.00	5,229,087.43	0.00	-5,229,087.43
61102	L	Classified/NEIU	6,419.11	6,483.32	0.00	-64.21
61105	L	Confidential	0.00	50.00	0.00	-50.00
611201	L	Temporary Services	43,137.00	0.00	0.00	43,137.00
71001	E	Travel	0.00	576.82	902.00	-1,478.82
71004	E	Memberships	0.00	396.00	0.00	-396.00
71502	E	Books	0.00	15,816.12	0.00	-15,816.12
71603	E	Educational Supplies	0.00	329,340.47	96,711.29	-426,051.76
71607	E	Campus Protective Equipment	0.00	67,031.23	37,341.49	-104,372.72
71611	E	software acquisition	0.00	118,996.33	66,103.47	-185,099.80
		Net Total		-8,596,187.05	0.00	3,334,526.26

5. To view the Year-to-Date account activity

- Click in the YTD activity box on the particular account you'd like to view
- Click Related on the above menu and then click Transaction Detail Information [FGITRND]

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document #	Transaction Date	Activity Date	Description	Commit Type	Fund #
61102	85001	34	YTD	1,509.95	+	JE16	F0103116	01/28/2022	01/26/2022	HR Payroll 2022 BW 2 0	U	215408
61102	85001	34	YTD	1,301.17	+	JE16	F0103032	01/14/2022	01/11/2022	HR Payroll 2022 BW 1 0	U	215408
61102	85001	34	YTD	1,301.17	+	JE16	F0102948	12/29/2021	12/22/2021	HR Payroll 2021 BW 26 0	U	215408
61102	85001	34	YTD	1,445.75	+	JE16	F0102917	12/17/2021	12/14/2021	HR Payroll 2021 BW 25 0	U	215408
61102	85001	34	YTD	925.28	+	JE16	F0102860	12/03/2021	11/30/2021	HR Payroll 2021 BW 24 0	U	215408
			Total	6,483.32	+							

- This will show you the detailed YTD activity of the particular transaction

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document #	Transaction Date	Activity Date	Description	Commit Type	Fund #
61102	85001	34	YTD	1,509.95	+	JE16	F0103116	01/28/2022	01/26/2022	HR Payroll 2022 BW 2 0	U	215408
61102	85001	34	YTD	1,301.17	+	JE16	F0103032	01/14/2022	01/11/2022	HR Payroll 2022 BW 1 0	U	215408
61102	85001	34	YTD	1,301.17	+	JE16	F0102948	12/29/2021	12/22/2021	HR Payroll 2021 BW 26 0	U	215408
61102	85001	34	YTD	1,445.75	+	JE16	F0102917	12/17/2021	12/14/2021	HR Payroll 2021 BW 25 0	U	215408
61102	85001	34	YTD	925.28	+	JE16	F0102860	12/03/2021	11/30/2021	HR Payroll 2021 BW 24 0	U	215408
			Total	6,483.32	+							

6. When viewing account activity, to view the detailed transaction reports

- Highlight the account number of the transaction you wish to view
 - When doing this, pay attention to the Document number in the middle of the page. This will let you know if you have highlighted an Invoice (Doc # starts with an 'I'), a Journal entry (starts with 'J') or a Fee (starts with an 'F'). This will determine the screen you will be directed to.
- Click Options on the menu above and the click Query Document [by Type]

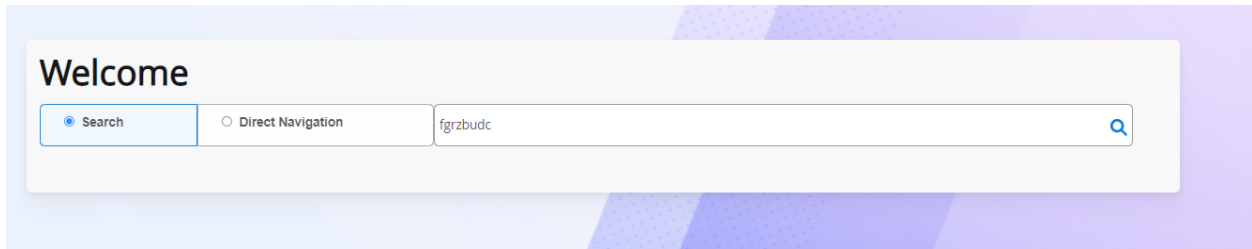
- The Document number will auto-populate
- Click Block on the above menu and choose 'Next Block' (or press Ctrl+Page Down) to open the full screen (see images below)

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document #	Transaction Date	Activity Date	Description	Commit Type	Fund #
61102	85001	34	YTD	1,509.95	+	JE16	F0103116	01/28/2022	01/26/2022	HR Payroll 2022 BW 2 0	U	215408
61102	85001	34	YTD	1,301.17	+	JE16	F0103032	01/14/2022	01/11/2022	HR Payroll 2022 BW 1 0	U	215408
61102	85001	34	YTD	1,301.17	+	JE16	F0102948	12/29/2021	12/22/2021	HR Payroll 2021 BW 26 0	U	215408
61102	85001	34	YTD	1,445.75	+	JE16	F0102917	12/17/2021	12/14/2021	HR Payroll 2021 BW 25 0	U	215408
61102	85001	34	YTD	925.28	+	JE16	F0102860	12/03/2021	11/30/2021	HR Payroll 2021 BW 24 0	U	215408
			Total	6,483.32	+							

* HEADER INFORMATION																			
Transaction Date: 01/28/2022												Items: 209							
Fiscal Year: 22												Commit Type: Uncommitted							
Fiscal Period: 05												<input type="checkbox"/> Document Text							
* DETAIL INFORMATION																			
Sub Number	Item	Sequence	Journal Type	Description	Amount	Sign	Currency	Document Reference	COA	Index	Fund	Orgn	Acct	Prog	Actv	Loon	Proj	NSF Override	Bank
0	0	1	JE16	HR Payroll 2022 BW 2 0	1,216,990.09	Credit			H		110000		00202					<input type="checkbox"/>	HA
0	0	2	JE16	HR Payroll 2022 BW 2 0	11,190.50	Credit			H		110000		21602					<input type="checkbox"/>	HA
0	0	3	JE16	HR Payroll 2022 BW 2 0	177,933.91	Credit			H		110000		21610					<input type="checkbox"/>	HA
0	0	4	JE16	HR Payroll 2022 BW 2 0	78,761.35	Credit			H		110000		21611					<input type="checkbox"/>	HA
0	0	5	JE16	HR Payroll 2022 BW 2 0	105,440.67	Credit			H		110000		21612					<input type="checkbox"/>	HA
0	0	6	JE16	HR Payroll 2022 BW 2 0	3,898.50	Credit			H		110000		21615					<input type="checkbox"/>	HA
0	0	7	JE16	HR Payroll 2022 BW 2 0	7,880.01	Credit			H		110000		21616					<input type="checkbox"/>	HA
0	0	8	JE16	HR Payroll 2022 BW 2 0	13,467.60	Credit			H		110000		21618					<input type="checkbox"/>	HA
0	0	9	JE16	HR Payroll 2022 BW 2 0	2,773.40	Credit			H		110000		21619					<input type="checkbox"/>	HA
0	0	10	JE16	HR Payroll 2022 BW 2 0	66,742.39	Credit			H		110000		21621					<input type="checkbox"/>	HA

GRANTS BUDGET DETAIL PRINTING

- 1) Sign on to Banner and then type the form name **FGRZBUDC** in the direct access box. Press the enter button. The process submission controls form should appear on the screen.



- 2) Type your network printer name in the area labeled **Printer** in the **Printer Control block**. To locate your printer name, simply click in the **Printer** box. Then click on the down arrow button next to the **Printer** box. The printer validation window (GTVPRINT) will appear on the screen. Using the down arrow button, scroll until you see your printer name. Double-click on either **Portrait 17** or **Landscape 17** and it will appear in the box.

Number *	Parameters	Values
01	COAS	H
02	Fiscal Year	22
03	Posting Per	12
04	Fund Code	211409
05	Report type	1

- 3) Under **Parameter Values**, identify or confirm the following four values:
 - a) **COAS**- This should read **H** for Hudson Valley OR **E** for EOC.
 - b) **Fiscal Year**-This should be 22 for the current 2021-2022 fiscal year.
 - c) **Posting Per**-This should be a two-digit number for the period you are printing, i.e. **01** for Period 1, **02** for Period 2, etc. (list on next page for both Hudson Valley and EOC)

Use the posting per Period Number as follows:

Hudson Valley:

<u>Use Period Number</u>	<u>Thru the Month Ending</u>
01	September 30
02	October 31
03	November 30
04	December 31

05	January 31
06	February 28 or 29
07	March 31
08	April 30
09	May 31
10	June 30
11	July 31
12	August 31

EOC:

<u>Use Period Number</u>	<u>Thru the Month Ending</u>
01	July 31
02	August 31
03	September 30
04	October 31
05	November 30
06	December 31
07	January 31
08	February 28 or 29
09	March 31
10	April 30
11	May 31
12	June 30

- d) **Fund Code** – This should be your grant number (a six digit code number) for the current 20xx-20xx fiscal year.
- 4) Place your cursor in the submission block by clicking in the **Name** box. Click the **Save** icon button on the toolbar located on the top of the screen.
- 5) Your report(s) should print off the network printer you've chosen. Do not retry if your report doesn't print on the first instance. It may take several minutes.