

# Bookkeeper Meeting

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OCTOBER 16, 2019

# Agenda

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

Food Purchases

Capstone Projects

Expenditures / Payroll Mistakes

Follow Up Items



# Post Award - Match / Faculty Positions

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

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

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

| <b>Source of Match</b> | <b>Account Guidelines</b> |
|------------------------|---------------------------|
| University             | 63XXXX                    |
| Center                 | 64XXXX                    |
| Department             | 65XXXX                    |

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

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

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

# Food Purchases

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## TTU Policy 508 – Food Purchase Policy

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

## Specific Grant Guidelines

- The majority of food purchases must be pre-approved
- The NSF Proposal and Award Policies and Procedures Guide, Chapter II, C. 2.(xii)(b) specially highlights meals and coffee breaks because of their sensitivity. It states that meal expenses of grantee employees who are not on travel status are unallowable. 2 CFR 200.432 states that allowable costs of conferences may include cost of food. However, 2 CFR 200.432 defines a conference as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity (TTU) and is necessary and reasonable for successful performance under the federal award. A working lunch to discuss the project does not fit the definition of a conference.
  - [https://www.nsf.gov/pubs/policydocs/pappg19\\_1/nsf19\\_1.pdf](https://www.nsf.gov/pubs/policydocs/pappg19_1/nsf19_1.pdf)
  - <https://www.law.cornell.edu/cfr/text/2/200.432>

# Capstone Projects

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All Capstone Projects will be ran through the Office of Research

Indirect Cost will be waived on Capstone Projects

## Work-in-Progress

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

# Expenditure / Payroll Mistakes

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

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

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

# Follow up Items

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## Rental Rates

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

### Rental Rates / Usage Fees Schedule

| FACILITY/AREA   | RENTAL RATE                                 |
|---|---|
| Appalachian Center for Craft – conference room                | \$50 per day                                |
| Appalachian Center for Craft – AV-1 room                      | \$50 per day                                |
| Appalachian Center for Craft – student housing                | \$50 per room per night                     |
| Alumni Building – all open spaces (foyer, second floor, etc.) | \$100 first hour, \$75 each additional hour |

## AAF – DocuSign

## New Workshop/Participant Form (Amanda)

## Other



# Discussion and Questions

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NEXT MEETING – NOVEMBER 20, 2019 – 10 AM

PRESIDENT'S CONFERENCE ROOM – DERRYBERRY HALL