Funding Change Forms

Purpose: to allocate/reallocate labor for permanent and temporary employees

Types of Positions:

A. Permament Positions→ 9 month Academic Year (AY) or 12-month Calendar Year (CY) employees.
  a. Faculty
      i. Instructional (F0123Z)
      ii. Research (F0123z)
      iii. Admin (FA012Z)
  b. Classified Staff (01234Z)
      i. Must be inlcuded in grant budget (Cost Accounting Exemption forms required)
B. Temporary Positions
  a. Graduate Research Assitants (GRB123)
  b. Non-student Wage (WG123)
  c. Student Wage (SW1234)
  d. Faculty Summer Research (SR1234)
  e. Adjunct, Misc Pay

Future FCF	Reallocation FCF
• Used for permanent positions only For temporary positions: These must be hiring actions, processed in BTS, EZ-EPAF or using the upload at the beginning of each semester.	• Used for permanent positions • Used for temporary positions

Position Type	Future Salary	Reallocation of Salary Paid
Permanent Positions: 12-month & 9-month Faculty & Staff	Faculty/Staff FCF	Faculty/Staff FCF
Temporary Positions: Faculty Summer Research	SR EPAF or Summer Upload	Faculty/Staff FCF
Temporary Positions: GRA	GRA EPAF or Fall/Spring/Summer Upload	GA FCF
Temporary Positions: Wages	WG or SW EPAF	Wage FCF

Future FCF (permanent positions only)

1. Verify the FCF dates are future only
   a. CHSS deadlines for Future FCF submissions are published with the monthly payroll calendar emails from the CHSS Dean's office Grants Budget Analyst
2. Verify person info
   a. Log into Banner→PEIESUM or use the MicroStrategy→Permanent Roster – Salaried report (Under Human Resources, Roster folder)
   b. G#, name, department, position #, title, classification, **salary**, default org
3. Check to see if the person has any labor already committed in Banner during the FCF effective dates
   a. PEIESUM screen shows future labor allocations OR use the MicroStrategy report '4 Funding Distribution' in the CHSS Grants folder
   b. If labor is already committed in Banner, and that distribution is to remain, it MUST also be included on the FCF with any new labor distribution
4. Verify the grant budget and period of performance
   a. Check grants in MicroStrategy→ PI Reports
      i. Dates of FCF are within the period of performance
      ii. Check grant enough available balance (of Direct Expenses)
      iii. Check budget line has enough available funds
   b. If FCF end date extends beyond current end date of grant
      i. Confirm a supplement/increment with additional funding is coming
      ii. Or confirm a NCE has been requested by PI (through OSP) and is pending
      iii. Add the appropriate note and a guarantee ORG to the comment box in top section of FCF
   c. If FCF start date is prior to the grant start date
      i. Confirm pre-award spending is authorized
      ii. Add note to the comment box along with a guarantee ORG
   d. If the available funds for the grant or the budget line for the grant are NOT sufficient to cover labor being charged
      i. Notes are required in FCF comment box to indicate other budget line that will cover excess salary/fringe charged
      ii. Guarantee ORG is required if additional funds are expected, or if GMUF Transfer form is being submitted to add additional funds
5. Obtain signatures
   a. Printed name, signature, and date should be included for submitter and PI
   b. All PIs must approve
   c. Electronic signature or emails are accepted
      i. For emails, the body of the email must have the FCF info
         Person whose labor is being charged
         Start and End date of FCF
         Grant/ORG(s) to be charged
         The percentage of labor and dollar amount of labor
      ii. PI should reply back with an approval and that email should be printed and attached to FCF
6. Upload the signed and approved FCF in BTS Grants FCF section.

<u>Reallocations FCF (permanent positions and temporary positions)</u>

1. Verify the FCF dates are reallocation only
     CHSS processed Future and Reallocation FCFs must be submitted on separate forms. The "Reallocation and Future Pay" combined option is NOT to be used*
2. Verify person and labor info
     a. For faculty and staff use similar verification as Future FCF to check person info
     b. For faculty and staff use MicroStrategy→Labor Distribution (in CHSS grants folder) to check the labor distribution actuals for effective dates on form
          i. Labor distribution on FCF must be 100% of actuals
          ii. Any labor payed that is NOT being changed, must still be reflected on FCF labor distribution
     c. For wages and GRA
          i. Use PI Dashboard→Grant Fund by Month or Reconciliation report to confirm
               Position number and suffix
               Pay periods paid during effective dates on form
               Total salary paid during effective dates on form
               For wages: must also know total number of hours and rate of pay
          ii. Labor distribution on FCF must be 100% of actuals for that position# and effective dates
          iii. Any labor payed that is NOT being changed, must still be reflected on FCF labor distribution
          iv. If reallocating GRA labor and tuition was also charged on grant, a JV and/or new tuition grant action is also required
3. Verify the grant budget and period of performance
     a. MicroStrategy→ PI Reports
          i. Dates of FCF are within the period of performance
          ii. Check grant enough available balance (Direct Expenses)
          iii. Check budget line has enough available balance
     b. If FCF end date extends beyond current end date of grant
          i. Confirm a supplement/increment with additional funding is coming
          ii. Or confirm a NCE has been requested by PI (through OSP) and is pending
          iii. Add the appropriate note and a guarantee ORG to the comment box in top section of FCF
     c. If FCF start date is prior to the grant start date
          i. Confirm pre-award spending is authorized
          ii. Add note to the comment box along with a guarantee ORG
     d. If the available funds for the grant or the budget line for the grant are NOT sufficient to cover labor being charged
          i. Notes are required in FCF comment box to indicate other budget line that will cover excess salary/fringe charged
          ii. Guarantee ORG is required if additional funds are expected, or if GMUF Transfer form is being submitted to add additional funds
4. Include a detailed reason for the reallocation in the FCF top comments box

      a. If moving onto a federal sponsored award, you must answer questions #1 and #2 on form
      b. If transfer is occurring after 120 days of original expense posted, Cost Transfer Rules apply and Cost Transfer form must also be submitted with FCF

5. Obtain signatures
    a. Printed name, signature, and date should be included for submitter and PI
    b. All PIs must approve
    c. Electronic signature or emails are accepted
        i. For emails, the body of the email must have the FCF info
            Person whose labor is being charged
            Start and End date of FCF
            Grant/ORG(s) to be charged
            The percentage of labor and dollar amount of labor
        ii. PI should reply back with an approval and that email should be printed and attached to FCF

6. Upload the signed and approved FCF in BTS Grants FCF section.

Tracking Labor Cost Share

- Review award budgets for labor cost share
  - ➢ Labor not charged directly to a sponsored project
- Confirm cost share effort with PIs
- Identify org where cost share effort is charged
  - ➢ Included on proposal routing form
- Submit FCF with activity code(s) to track effort associated with sponsored project(s)
  - ➢ Activity codes are assigned to sponsored projects during award set-up and included in OSP award letters
    - ✓ 00 followed by last four digits of fund number for federal award activity code
    - ✓ 99 followed by last four digits of fund number for non-federal award activity code
    - ✓ SC followed by last four digits of fund number for salary cap activity code

Salary Cap Cost Share

- 12-month CY and 9-month AY faculty who exceed the salary cap for NIH and DOJ awards:
  - ➢ SC activity code with org must be included to track the cost share portion on FCF
- For faculty summer research:
  - ➢ Create 2 EPAF positions (contact college dean's office for assistance)
  - ➢ First EPAF for position on project
  - ➢ Second EPAF for position on org with SC activity code in comment
  - ➢ Submit FCF after summer pay has posted to add SC activity code

Monitoring Labor Expenditures

- Review 1st pay for each employee at the beginning of each semester
  - Look at the list of personnel charged to each sponsored project
    - ✓ Is the pay correct?
    - ✓ Are new hires are in the system?
    - ✓ Is anyone missing?
    - ✓ Do you need to move anyone off of the sponsored project?
    - ✓ Have any terminated employees been paid in error?
    - ✓ Confirm any missed pays were processed
    - ✓ Confirm all reallocations were processed
- Correct errors in a timely manner
- Monitor budget lines/balances

Unacceptable Practices

- At no time should sponsored project funds be used as a holding account for charges that are known to belong elsewhere
- Not monitoring/reconciling projects
- Rotation of charges among projects
- Charging projects based on available budget
- Charging budget, not actual amount
- Charging projects in advance of when cost is incurred
- Charging indirect costs as direct costs
- Describing a cost as something other than what it is