## Congratulations on receiving your grant award! Now your work transitions into the implementation phase. This brief guide explains various processes and policies related to spending internal or external grant funding, and describes what you can expect while your grant is active. If you have any questions or need additional information, feel free to reach out to the respective department contact person listed in the table below, and best of luck with your research!

**I JUST GOT FUNDED, NOW WHAT?**

1. **Account Setup**
   1. Internal Grants – When a faculty member receives an internal award, he/she will be provided with an account number from Finance after award notification from the Provost’s Officer, or Office of the President.
   2. External/Sponsored Research - When a PI receives an award, he or she should receive a partially completed [Grant Acceptance Form](http://barnard.edu/sites/default/files/grant_acceptance_form_06.2016.docx) or [Fellowship Acceptance Form](http://barnard.edu/sites/default/files/fellowship_acceptance_form_-_2014.docx) from Sponsored Research, which lays out award terms and conditions as well as relevant policies relating to the administration of the award. PIs should complete the remainder of the form, sign it, and return it via [email](mailto:ptuffley@barnard.edu). In addition, the Sponsored Research team and Associate Controller invite all PIs of federal grants to attend a grant orientation meeting.

Post-award administration of grant budgets is facilitated through the Office of Finance. Once Sponsored Research is notified of a grant award, a new account setup form, signed by the PI, is sent with an approved budget, and award letter to the Associate Controller, with a copy to the PI, and the grant account is established.

1. **Charging Expenses** – All expenses must meet the following policies:
   * [Barnard’s Cost Allowability Policy](http://barnard.edu/sites/default/files/cost_allowability_policy.docx) – provides guidance to ensure the consistent treatment of grant-related costs and facilitates an understanding of allowable costs for federal grant awards
   * [Barnard Purchasing and Expenditure Policy Summary](https://barnard.edu/sites/default/files/expenditurepolicy_042517.pdf) – provides a chart of transaction types and expenditure rules
   * [Barnard’s Purchasing and Expenditure Policy Approval Procedures](https://barnard.edu/sites/default/files/inline/approval_procedures.pdf) – provides a chart of necessary approvals for different expenditures, specifically relevant for grants is, “Who Can Approve for 21 Fund?”

*Remember…*

* Before any spending can take place, there must be a Signature Authorization Card\* on file with Payroll
* Purchasing sets up and approves purchases, Accounts Payable makes actual payments to vendors.
* Keep receipts, documentation, and monthly financial statements well organized and accessible
* Monitor grant expenditures monthly to ensure that over-spending or under-spending can be addressed before the end of the grant period

**GREEN LIGHT, YOU MAY PASS GO!**

* 1. Pre-Award Spending
     1. External/Sponsored Research - Sometimes PIs need to get started on their field research or attend a grant-related conference before the Federal award is in place. These types of expenses, which are necessary for the conduct of the project, and are within a maximum of 90 days before the award date, require approval from the VP of Finance. Requests can be submitted to the Associate Controller.
  2. How to Spend – Common Budget Items
     1. **Personnel**
        + Summer Salary – [The Faculty Action Form](http://barnard.edu/sites/default/files/faculty_action_form_02-12-15.pdf) for summer salary must be submitted to the [Provost’s office](mailto:provost@barnard.edu?subject=Faculty%20Action%20Form%20-%20Summer%20Salary), and should adhere to the posted “Monthly Payroll Schedule” found on the [Forms and Guidelines site](http://barnard.edu/provost/resources/forms).
        + Undergraduate Student Researchers – Are you hiring any Barnard or Columbia undergraduate students? You can review the hiring process and get help by contacting the [Office of Student Employment Services](http://barnard.edu/ses). This also applies to recent undergraduate students.
        + All other non-faculty hires, including Graduate Research Assistants and Postdocs, are handled through [Human Resources](http://www.barnard.edu/hr/about-human-resources). These respective offices should be notified *before* employees begin working; this is essential so that issues regarding titles, salary, and employment eligibility can be confirmed and so that employees are paid on time. HR will provide you with access and training for the job posting system – PeopleAdmin.\*
     2. **Consultants** – If you will be hiring an individual or business entity (vendor/contractor\*) to provide goods and services, payments must be paid directly by Barnard and should not be paid by the faculty member or other employee and then requested for reimbursement. Review the processes below, and return a completed [W-9 Form](https://www.irs.gov/pub/irs-pdf/fw9.pdf) to Purchasing.
        + [Contracting at Barnard FAQ](http://barnard.edu/sites/default/files/contracting_policy_faq_1-25-2013.pdf)
        + [Barnard Contract Templates](http://barnard.edu/contract-management/Forms_Templates)
     3. **Supplies & Materials** – If you will be purchasing any services or goods with complex delivery or timing variables, or with costs that exceed $500, please review [Policy](https://barnard.edu/contract-management/contracting-policy) on [Contracting](https://barnard.edu/contract-management/contracting-policy) at Barnard and contact the Purchasing Department.
        + Purchase of goods under $500 ([Check Request Form](http://barnard.edu/sites/default/files/check_request-newacct_0.pdf) or [Purchasing Card](http://barnard.edu/purchasing/procedures-and-forms/purchasing-card))
        + Purchase of goods over $500 ([Purchase Requisition Form](http://barnard.edu/sites/default/files/purchasereq_091715.pdf))
        + Purchases over $3,000 (Equipment\*)
        + For orders where a PI believes there is only one qualified vendor, he or she must obtain the Purchasing Director’s approval on a [Sole Source Justification Form](http://barnard.edu/sites/default/files/inline/sole_source_form.pdf) before the purchase initiation.
     4. **Travel** –
        + **Internal Grants -** [Faculty Conference Travel Grants](https://barnard.edu/sites/default/files/fctg_guidelines.pdf) are available only for full-time officers of instruction on a multi-year appointment. An application and expense report is required for each scholarly presentation and conference attended. An [application](http://barnard.edu/sites/default/files/faculty_conference_travel_grants_application_07-01-15.pdf) must be submitted to the Office of the Provost along with a letter of invitation or conference brochure. Complete guidelines can be found [here](http://barnard.edu/sites/default/files/faculty_conference_travel_grants_guidelines_12-01-15_0.pdf).
        + **External/Sponsored Research** - If you will be flying as part of your federally funded research project, you are considered a Federal traveler, and must abide by the [Fly America Act](http://barnard.edu/grants/Fly_America_Open_Skies). There are some exceptions for international travel, which can be discussed with Sponsored Research, as needed. Taking the least expensive flights and booking accommodations that are reasonably priced are important; make sure to print out quotes and keep them on file.

**YELLOW LIGHT**

* 1. Other Budget Items -
     1. **Participant Support Costs**
        + NSF requires the Program Officer’s prior approval for any re-budgeting of Participant Support costs (including items such as stipends or subsistence allowances, registration fees paid to or on behalf of the participants or trainees in connection with conferences or training projects).
     2. **Sub-awards\* –** If you are collaborating with another institution on your research, a subaward may need to be set up (and is usually done at the proposal or award stage). The process of implementing the subaward can be complicated and requires a rigorous process to ensure expenditures are being properly accounted for by the receiving institution.
        + All invoices from sub-award institutions must be reviewed and approved by the PI either by sending email confirmation, or hard copies to the Associate Controller.
  2. [Cost Transfers](http://barnard.edu/sites/default/files/policy_for_cost_transfers_affecting_sponsored_agreements.docx) – The PI is responsible for ensuring that funds are used for approved purposes. Cost transfer requests to address corrections should be made within 90 days in which the original charge was posted. This [Cost Transfer Form](https://barnard.edu/sites/default/files/inline/fy_12_budget_transfer_request_form_0.xlsx) should be completed and emailed to the [Associate Controller](mailto:driker@barnard.edu) for processing.

Glossary

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| Contractor/Vendor | An individual (Consultant) or a business entity providing services/goods. Barnard has a [preferred vendors list](http://barnard.edu/purchasing/preferred-vendors) for Scientific Equipment, Chemicals & Supplies, etc. |
| Department Head/ PI  Budget Officer | The term as used here is the authorized employee for the grant account, also known as the Grant PI. |
| Equipment | Defined by the federal government (under Uniform Guidance 200.33) as tangible property having a useful life of more than one year, and a per-unit cost which equals or exceeds $3,000 (Barnard’s capitalization level). |
| PeopleAdmin | HR system for posting job descriptions. |
| [Purchase Order](http://barnard.edu/sites/default/files/inline/purchaseorderinstructions.pdf) | Upon receipt of a Purchase Requisition Form, the Purchasing Department prepares a Purchase Order (PO). The original PO is sent to the vendor, a pink copy is sent, via interoffice mail, to the grant PI for the permanent file, and the yellow copy (‘Receiving Report’) is retained by the grant PI until the goods are received or the services are performed. When the complete order has been received, sign the yellow copy of the PO and return, with an invoice and completed W-9 form, to Accounts Payable.  *\* A Purchase Order is an agreement to pay, it is not proof of payment/invoice* |
| Purchase Requisition Form | A Purchase Requisition Form is completed and signed by the Grant PI, or other authorized individual. |
| Signature Authorization Card | Provides authorization to the PI to access grant funds. Please contact Payroll for setup. |
| Subaward/Subrecipient | An entity contributing to the scientific conduct of the project, has unique expertise or responsibility for programmatic decision making, and does not normally provide similar goods or services within their normal business operations to many different purchasers. |

Key Contacts

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| Accounts Payable | Denise Augustin, Bookkeeper, [daugusti@barnard.edu](mailto:daugusti@barnard.edu), 212-854-7438, Milbank 115 |
| Finance | Denis Riker, Associate Controller [driker@barnard.edu](file:///C:\Users\hlk2125\Downloads\driker@barnard.edu), 212-854-7438, Milbank 115; Alex Shen, Senior Accountant, Financial Reporting, [sshen@barnard.edu](mailto:sshen@barnard.edu), 212-853-1372 |
| Human Resources | [hr@barnard.edu](mailto:hr@barnard.edu), 212-854-2551, Altschul 101 |
| Payroll | Hope Williams, Payroll Manager, [hwilliam@barnard.edu](mailto:hwilliam@barnard.edu), 212-854-7630, Milbank 15 |
| Provost’s Office | Chris Barthel, Associate Director, Faculty Support Services, [cbarthel@barnard.edu](file:///C:\Users\hlk2125\Downloads\cbarthel@barnard.edu), 212-854-8365, Milbank 110 |
| Purchasing | Christina Johnson, Associate Director, [cajohnso@barnard.edu](mailto:cajohnso@barnard.edu), 212-870-2524,  Interchurch Building, 61 Claremont Avenue, Suite 1320 |
| Sponsored Research | Pamela Tuffley, Manager, [ptuffley@barnard.edu](mailto:ptuffley@barnard.edu), 212-870-2526, Interchurch Building, 61 Claremont Avenue, Suite 1320 |
| Student Employment Services | [studentemployment@barnard.edu](mailto:studentemployment@barnard.edu), 212-853-0770, Milbank 224 |
| Barnard College  Central Receiving delivery address | Central Receiving  76 Claremont Avenue  New York, NY 10027  212-854-5222 |

Object Code Chart

The PI should verify that the budget lines set up in the account correspond as closely as possible to the items in the approved grant budget.

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| --- | --- |
| **Personnel Salary Expenses** | |
| 500112 | Summer Salary/Academic Year Salary |
| 500330 | Post-Doctoral |
| 505116 | Graduate Research Assistant/Technician |
| 515102 | Undergraduate Student Research Assistant |
| **Non-Personnel Expenses** | |
| 540104 | Equipment (or Computer Hardware) >= $3000 |
| 540202 | Computer Hardware <$3,000 |
| 540203 | Computer Software <$3,000 |
| 540204 | Furniture & Equipment <$3000 |
| 570306 | Consultants/Services – Other Professional |
| 570328 | Sub-award |
| 580102 | Lab Supplies |
| 578104 | Domestic Travel |
| 578106 | International Travel |
| 580106 | Animal Care |
| 580302 | Dues and Subscriptions |
| 580506 | Subject Fees |
| 592712 | Postage and Printing |

Why does the College require regular review of the project activity?

While every effort is made to assure that the charges to each sponsored project are correct, errors do occur. Regular monitoring projects helps to:

* Confirm availability of funds as needed
* Ensure that costs are consistent with project schedule and incurred during the project award period;
* Uncover any errors in either the project budget or expenditures;
* Avoid cost-overruns, which will ultimately need to be funded from non-sponsored sources;
* Ensure that any necessary cost transfers and corrections are made in a timely manner;
* Maintain a clear audit trail for the future; and
* Allow for problems to be timely noted and dealt with.

Tracking spending on Web Advisor

* <https://wa.barnard.edu/>
* Click on the “Log In” button on the upper right hand corner, and enter your login info
* Click on “Budget Information” on the right hand side
* Under Budget Reports, select “Budget Accounts All” – where you should see your accounts listed

Please note that while Barnard’s administrative offices including, Institutional Funding, and Finance & Operations, perform tasks such as billing sponsors, preparing financial reports, and serving as the central focus of audit and other financial inquiries, the obligation for the day-to-day management of a sponsored project and ensuring compliance with the federal and other sponsor regulations is the responsibility of the Principal Investigator (PI), supported as necessary by his/her administrative staff. PIs are responsible for complying with the College’s procurement policies and processes, which are available at [Barnard’s Purchasing and Procedures site](http://barnard.edu/purchasing/).