Letter from the Assistant Director
A DAY @ THE SPA – find out what it’s all about in Sponsored Programs Accounting.

New SPA Procedure
Here’s a form to help with your experiential program’s participant payments.

Best Practices
Building a piece of fabricated equipment? Read these helpful tips from CIS labs.

SPA Spotlights
Meet two SPA representatives supporting the College of Science and College of Liberal Arts.

Frequently Asked Questions
If international travel is in your plans, familiarize yourself with the Fly America Act and waiver checklist.

FALL 2009 VOLUME I, NO. 3

spa, is a newsletter published four times a year and will include regular features, process changes, sponsoring agency announcements, a calendar of upcoming events and personal introductions to the SPA staff.

designer Margaret Smith, RIT, Graphic Design
spotlight photos Eric White, RIT, Visual Media
Have you ever wondered what it would be like to work in Sponsored Programs Accounting (SPA)? The answer is: challenging and very rewarding. Every day, you would work closely with a team of 14 accounting and financial management professionals with a combined 100 years of experience in the fiscal administration of externally-funded projects. As a SPA representative, you would continuously respond to questions or requests from external sponsors, auditors, University management, principal investigators, and administrators and provide specific guidance and responses regarding compliance with the requirements of any of our 440 active awards. In addition, you would also be responsible for an array of “behind the scenes” activities that are critically important in supporting the University’s mission of growing sponsored research activity. Some of these activities include: billing and collections, financial reporting to sponsors, reviewing and approving specific transactions, and high level monitoring of budget vs. actual expenditures for all active projects.

As you can see, SPA is a very busy place! Reviewing and approving the high volume of transactions associated with each of our 440 active awards is always challenging because each award is unique. However, it is necessary because the SPA review serves as a critical internal control for transactions that can pose greater external audit risk such as salary and wage charges or cost transfers. Therefore, we spend a great deal of time familiarizing ourselves with each award’s specific terms and conditions to ensure questions are answered correctly and only those expenses that are allowable are charged to a specific award. We also continuously scan the external environment for the latest interpretation of the overarching federal or agency-specific guidelines.

I hope this brief description of A DAY @ THE SPA – gives you an idea of some of the important components of our service model. An experienced research administrator once told me that the best part about our profession is the opportunity to interact with brilliant researchers who dedicate their entire life to the pursuit of science and the advancement of humanity. I agree and find that my daily interaction with our research administrators and principal investigators is the most enjoyable and rewarding aspect of my job every DAY @ THE SPA.
Participant Agreement & Payment Request Form

Congratulations! The National Science Foundation is sponsoring your Research Experience for Undergraduates (REU) or your Research Experiences for Teachers (RET) program. Now what? Here is some information to help you process the participant support payments for your project.

What are participant support costs?
Participant support costs are those costs paid to (or on behalf of) participants or trainees (but not employees) in meetings, conferences, symposia, and workshops, when there is a category for participant support costs in the award budget. Participant support costs can include registration fees, travel, manuals and supplies, books, and tuition, housing and stipends.

How do I process payments to participants?
Participant Agreement and Payment Request Forms are used to communicate general information and program-specific requirements to participants receiving support payments or services through an experiential program. The form documents the participant’s understanding and agreement with the participation requirements and is also used to process participant support stipend payments and housing, meal or other miscellaneous credits. Use one of two versions – the RIT Students or the Non RIT Students version for each participant. The completed and PI approved form acts as an invoice payment form and is forwarded to your SPA rep for processing.

What Oracle reports should I run to monitor these costs?
You should run the SPA Grants Statement and Account Analysis for both project numbers, 30123 and P0123 each month. If you would like to see a combined SPA Grant Statement for the main award and the participant support cost account, use the project number PF123 to combine activity in the SPA Grants Statement.

Where can I access more information about participant support costs?

If you require any assistance with the Participant Agreement and Payment Request Form, please contact your SPA representative or Yancey Moore, PI Mentor Training Specialist at ylmcto@rit.edu, x 5-5354.
Tracking Fabricated Equipment

What is fabricated equipment?
Often research requires specialized equipment that is not readily available for purchase or the sponsor is funding the development of cutting edge research equipment. In either case, the principal investigator fabricates an item of capital equipment from component parts charged to a sponsored project.

Who should I notify when the fabricated equipment is finished?
Immediately following the completion date of the fabricated equipment, contact the Property Control Office. They will request a certification that the equipment is complete and that all costs have been properly accounted for.

Property Control will then move the total costs from object code(s) 16250, 51, 52, etc… to object code 16200 and the item(s) will be added to the RIT fixed asset (inventory) system. If your department is a self-tagging department, contact Property Control with the inventory tag number and building/room location. If the fabricated equipment is not complete, you should request an extension from Property Control.

Best practices at RIT [ A real life example ]
Dan Goebert, College Partner in the Center for Imaging Science, works with department assistants, research staff and faculty to make sure the fabricated equipment in CIS is properly charged to sponsored projects and is easily identified in inventory once it is tagged for Property Control. A big part of the job is preparing fabricated equipment cost transfers on a monthly basis, often for multiple pieces of equipment and sponsored projects. To ensure the cost transfers are accurate and properly documented, the team does a great job of maintaining purchase logs of the component parts for each piece of fabricated equipment. Each month, the logs are reconciled to the department Procurement Card statements and the monthly Oracle RIT Account Analysis reports.

Dan describes a key step in the process. “To save time all around, be sure to fully utilize the Oracle line descriptions in the fabricated equipment cost transfer entries.”

The team uses a standard format for line descriptions when fabricated equipment cost transfers are entered into Oracle. For example, a recent entry reads “ScopeA DKC Sept-09 Fab 30123” which PIs and department administrators easily and accurately translate as: This component part was purchased for Microscope A, the vendor is DKC, in September 09 for fabrication on Project 30123.

See how nicely the pieces come together?

Who should I notify if I am fabricating a piece of equipment?
Before purchasing the component parts and assembling the equipment, you should complete an RIT Capital Equipment Fabrication Request Form.

What’s the best way to track the cost of each piece of fabricated equipment?
If you are purchasing component parts for one or more pieces of fabricated equipment, it is helpful to track each separately in Oracle as you make purchases.

Inform your SPA Representative who will enable one or more object codes, one designated for each piece of fabricated equipment. For example, if you are fabricating two pieces of equipment, you would use object code 73356 - SUPPLIES for item 1 and use object code 73357 - SUPPLIES for item 2, and so on, as needed. Be sure all purchases are charged to the appropriate object codes in PaymentNet, purchase requisitions and invoice payment forms.

Each month, reconcile the Oracle account analysis and the invoices for each item’s designated supplies object code and prepare a cost transfer journal entry to move the purchases from the supplies object codes to the corresponding fabricated equipment object codes. Use 16250 for Item 1, 16251 for Item 2, etc.

After the component parts are assembled, the fabricated item must meet the RIT standard definition for capital equipment, i.e., must be tangible property (moveable) with a useful life of more than one year and total combined costs of the component parts are > $ 1,500. Purchases not meeting these requirements are classified as supplies or non-capitalized equipment.
Tammy Sharpstene
Senior Staff Accountant

Tammy Sharpstene joined Sponsored Programs Accounting on May 1st, 2006. As a member of the SPA team for over three years, Tammy has the second longest tenure among current SPA staff and has been able to use her diverse background in the financial management of externally-funded projects to support Principal Investigators in the College of Science, College of Business, College of Liberal Arts and the NanoPower Research Labs. Because of her exceptional accounting and information technology skills, Tammy is also responsible for leading special projects such as the creation of specialized reports to assist with the management of the University’s research portfolio and the completion of the annual F&A distribution for multi-year awards. Since graduating from RIT, Tammy worked as an audit manager at a local public accounting firm and has held financial management positions at a number of different non-profit organizations in the Rochester community including Action For A Better Community and the Presbyterian Residence Center Corporation.

Ansi Fernandes
Senior Staff Accountant

Ansi Fernandes joined the Sponsored Programs Accounting and College Partnership teams on April 6th, 2009. In her most recent position, Ansi was a staff assistant for RIT’s Office of K-12 Programs and was responsible for the financial and operational aspects of the NYGEAR-UP program – a federally-funded project designed to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. Prior to joining RIT, Ansi spent a portion of her professional career as a Financial Center Manager for Wachovia Bank. In addition, Ansi worked for 12 years at Walt Disney World and has extensive experience applying Disney’s customer service model, a trademark of its business. Given her diverse professional background, Ansi has been able “hit the ground running” as a SPA Sr. Staff Accountant. In her current position, Ansi is primarily responsible for the fiscal administration of College of Science (COS) externally funded grants and contracts and providing direct support to the College’s Principal Investigators (PIs). She is also responsible for ensuring the accuracy and completeness of financial information for the College of Science and supporting the COS Director of Operations/Sr. Financial Analyst.
frequently asked questions

International Travel and Fly America Act

I’ve heard that using foreign air carriers under code sharing arrangements with U.S. carriers is acceptable. Is this true?

Yes, the Act permits flights on foreign air carriers when there is a code sharing arrangement. Code sharing occurs when one air carrier leases space on an aircraft of another airline. Under certain conditions a code-share flight on a foreign air carrier is considered the same as one operated by a U.S. air carrier and allowable under the Act. The U.S. air carrier’s designator code must appear next to the flight number on the flight documentation to indicate an allowable code sharing arrangement exists.

What is the Fly America Act?

The Fly America Act is a federal law that requires all international air travel financed with U.S. government funds (Federal appropriations, grants, contracts, or other forms of federal financial assistance) be performed on U.S. air carriers to the maximum extent possible, regardless of cost or convenience.

What is a designator code?

In order for a flight to be in compliance with the Act, the code of a U.S. flag air carrier must be noted as part of the flight number on the flight documentation. Each airline has a two letter alpha code. For example, United Airlines has a code of “UA”. On an airline ticket, boarding pass or passenger receipt, this code is designated just to the left of the flight number.

What do I need to know when I schedule international travel?

The Fly America Act requirements and exceptions are very complex. Therefore, we recommend that when you plan to travel internationally on a federally-funded sponsored project, make the arrangements through the University’s authorized travel agent, whose employees are well versed in the Fly America Act requirements. Be sure to advise them that the trip is federally funded.

Are there exceptions to the Fly America Act requirements?

Yes, there are exceptions to the Fly America Act requirements. For example, when no U.S. air carrier service is available on a U.S. air carrier, or when substantial time savings can be achieved, a foreign air carrier may be used. However, the specific exceptions are complex and sometimes difficult to apply. Therefore, you should always consult with Sponsored Programs Accounting and/or the University’s authorized travel agent prior to your trip to confirm that use of a foreign air carrier is permissible.

I would like to read this for myself. Where can I find the Act’s requirements?

The major requirements of and exceptions to the Act and the use of U.S. flag air carriers can be found in the Federal Travel Regulations (sections 301-10.131 to .143). A link is available on the RIT Sponsored Programs Accounting web page, International Travel and The Fly America Act.
Congratulations to the more than 20 RIT employees who recently completed over 40 hours of training and an online assessment to earn the Sponsored Programs Accounting & Regulatory Certification, the SPARC. These individuals are principal investigators, staff assistants and others who are managing externally funded projects and directly support President Destler’s strategic mission to grow scholarship activity at RIT through increased sponsored research.

The 2009 SPARC certificate earners are:

Linda White from Academic Affairs; Joyce French from the Center for Imaging Science; Lea Stavoli from the College of Applied Science and Technology; Shelly Cicero from the College of Science; Jessica DiTucci, Ansi Fernandes, Maureen Gallagher, Daniel Goebert, Leanne Hill, Lorraine McEvoy, Kevin Purdy and Lynn Purdy from the Controller’s Office; Jacqueline Montione-Baldwin from Finance and Administration; Elaine Van Patten from the Golisano Institute for Sustainability; Wendy Roy from Institute Audit, Compliance & AdVisement; Enrica Manos from the Kate Gleason College of Engineering; Barbara Milliman from NTID; and Nicole Boulais, Bernadette Lynch, Rohan Palma, and Kathleen Routly from Student Affairs.

workshop calendar

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<td>Introduction to Accounting for Grants and Contracts</td>
<td>October 22, 2009</td>
<td>Thursday</td>
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