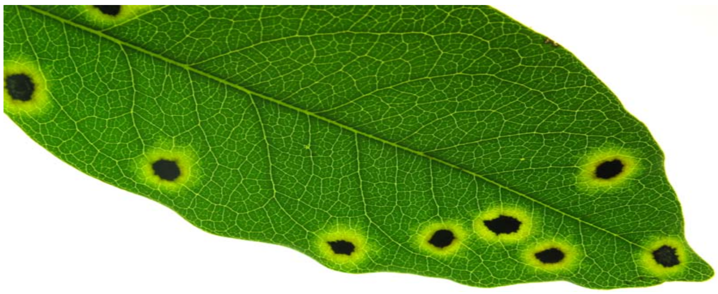
NC STATE UNIVERSITY

Plant Pathology Operations Manual

2008-2009



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PREFACE

We are all too familiar with the increasing demands of administrative duties on our primary responsibilities of research, teaching and extension and outreach. Traditionally, these responsibilities were delegated to a core of dedicated administrative support staff that knew everyone by name and could maintain a database of faculty and departmental accounts in their heads. The society we live in now demands greater accountability resulting in additional levels of oversight with precisely-defined policies and procedures. Shrinking budgets have drastically reduced the number of administrative support personnel to handle this oversight. In response to declining appropriated funds, faculty in this department have done well in increasing their external funds. The number of accounts increased from less than 200 to approximately 350, roughly a 75% increase over the last 5 years.

So, how do we cope with the administrative realities of this Department in 2008? Previously, when there were fewer accounts and less money involved, we had mastered the art of the work-around. In other words, **“make it happen and fix it later”**. Shrinking budgets and larger work load over the past 3 years have made that operational style unworkable. Today, it is imperative that even though there are improvements that could be made in the system, it is the system we have to work within. In order to do that, it is imperative that we must develop a style of **“get it right the first time”**. This necessitates that we all operate by the same standards and have an appropriate level of understanding of what is required to manage our financials and human resources. It is a shared endeavor that involves developing a mutual understanding of the project at hand and truly working together for a common goal. For faculty, this means developing a greater understanding of their finances and personnel, the processes required to manage them and being actively engaged in the decision-making process of their financials. The administrative support staff is required to have a higher level of accounting skills, understanding and recognition of what it is they are supporting and to be equipped with the appropriate information to make judgments. For all of us, it will become increasingly important to develop and practice professional, respectful lines of communication.

To facilitate a new understanding, I have asked the staff to prepare a manual of operations for the Department. We chose a model similar to that used in the Department of Entomology. In this manual you will not only find instructions and resource personnel, but you will also find useful links with explanations of web pages and a guide to interpret the output. This is to be a dynamic document and thus will be subject to change as necessary to remain current. Thus, the manual will be maintained on the Departmental website; please bookmark it and make suggestions for additional topics and improvements at any time. While many staff and faculty contributed to the development of this document, as well as the Department of Entomology who graciously shared their document with us, I want to specifically acknowledge the leadership of Jennifer Williams in developing this document. Please take advantage of the information in this document and let’s all work together to **“get it right the first time”**.

James W. Moyer

PLANT PATHOLOGY ACCOUNTING PRINCIPLES

Plant Pathology has identified five accounting principles within our University's and College's financial spending guidelines. Take the time to know and follow the principles outlined below.

1. Make a purchase only when you have resources to pay for the expenditures.

- Know that funds are available.
  - Projects/Accounts must have a positive balance
  - If a grant is not yet in place (funds are not yet available to spend), do not start the work and expect it to be paid on the grant
  - PCard and Marketplace default project must be a project with available funds
- Know what purchases are allowable. (Spending Guidelines) (Cost Accounting Standards)
  - Write grant proposal budget justifications to include charges that are direct costs to the grants.
  - Write Prior Approval Request (PAR) justifications to revise existing grant budgets if needed, prior to the purchase

2. Monitor your projects/accounts; know what transactions are occurring.

- Review Wolf Reports regularly (updated daily) for project balances including payroll, and review expenses for your projects for accuracy.
- Review monthly summary reports and quarterly deposit reports emailed to you from Accounting department.
- Contact Accounting staff with changes that need to be made.

3. Purchase responsibly.

- Use Marketplace as your first option for purchases.
- When Marketplace is not an option, email ppath_voucher@ncsu.edu to request purchases as needed (voucher #s under $5k, purchase orders over $5k).
- Use your PCard for purchases only when necessary, and follow PCard guidelines.
- Submit completed *personal* reimbursement requests within 30 days of purchase, and include all original receipts with justification as needed.
- Submit signed travel pre-authorization forms prior to travel.
- Submit completed *travel* reimbursement forms within 30 days of travel, and include all original receipts with justification as needed, as well as copies of receipts for prepaid travel.

4. Pay off your debts.

- If you have a project with a negative overall balance, contact Dr. Moyer for assistance or to make arrangements to pay it off immediately.
- If you make a purchase and funds are not available, you will be personally responsible for the expense.

5. Project budgets.

- Especially for non-grant accounts/allocations, plan your spending in advance (yearly for most projects). This will help with spending before the end of the fiscal year or spending period.

PROJECTS

(*a.k.a.* Accounts, FAS Accounts)

Projects are made up of two parts: a 6 digit project number hyphenated with a 5 digit phase number. Example: **417050-05145**. Every project is required to have both parts. The phase number is unique since this is an identifier. Each Principal Investigator (PI) has their own phase number assigned to them.

Projects are funded from different sources, such as Federal, State, Sponsored Awards, Endowments, and Miscellaneous Gifts. Below is a small description of each one.

Academic or Teaching Projects are called **"2"** accounts or **"20xxxx**" to be more specific. These are state appropriated funds, used primarily to support teaching and distance education teaching. These funds end each year at the close of the fiscal year (June 30), unless you have prior approval to carry over funds.

Overhead Receipts are called **"upper ledger 2"** or **"25xxxx".** These funds are usually overseen by the Dept. Head, and also have the same guidelines of the state appropriated operating funds, except these funds can be transferred to capital improvement budgets for renovations or new construction. These funds end each year at the close of the fiscal year. Indirect costs collected from contracts and grants are the primary source of these funds for our department.

ETF (Educational & Technology Fees) are"**3"** accounts or **"301xxx"** to be more specific. These funds are managed by the Dept. Head. These funds must also follow the federal and state guidelines, and end each year at the close of the fiscal year. The funds have two major purposes: The provision of equipment, supplies, and maintenance for departmental laboratories with specific curricular objects and the provision of campus-wide student computer services. Additional spending limitations on ETF funds are established yearly by the ETF Committee. See http://provost.ncsu.edu/admin-resources/etf.php for more information.

Sales & Service Trust Fund Accounts are called **"upper ledger 3"** accounts or **"37xxxx"** to be more specific. These funds are from sales and services which must be for supporting the purpose of the activities for which the project was created and all costs of providing those services including salaries. The funds follow the same guidelines as those for state appropriated funds except funds may be used to purchase meals and/or refreshments for conferences or workshops when a fee is charged to participants. However, the food should be specifically limited as described above and must be included in the fund authority for the project.

Federally and State Funded Accounts are called **"4"** accounts which is **"417xxx"** for research and **"457xxx"** for extension. These are for the general operation of the department. This group of funds consists of state appropriated funds, federal appropriated funds and receipt supported funds in the state budget code. These funds provide for expenditures for the normal activities necessary to operate. Start up funds for new faculty will come from this type of account. These accounts are managed by the Dept. Head, except for start up funds which are managed by the new faculty members who receives them. These funds end each year at the close of the fiscal year, unless you have prior approval to carryover.

Contracts and Grants are called **"5"** accounts. These accounts must follow all state appropriated funds guidelines, sponsor specific terms, and conditions noted in the award documents. These are awards from sponsoring agencies, including federal, state, or private sponsors. In our department, they are usually awards for proposals submitted as requested by sponsoring agencies, such as USDA, NSF, or various commodity associations and commissions.

Foundation Accounts are called **"6"** accounts. This account operates as a gift account for the NC Agricultural Foundation ("660140-xxxx"), or as a specific award from a foundation (such as the NC Tobacco Foundation).
These are "unrestricted gifts" to help support your research project, but expenses should be made prudently with the intent of the donor in mind. While some foundations do have some restrictions as to how these funds are spent, this account generally allows expenses that are not allowable with appropriated and grant accounts. Expenses could include, but not limited to office supplies, freight, postage, society/membership dues, mobile phones, and gasoline.

Gift and Endowment Income Trust Funds are called **"7"** accounts. These are "unrestricted gifts", but expenditures from gift and endowment income funds must be made prudently with the intent of the donor in mind and follow the restrictions set by the donor in a Memorandum of Agreement. The income may be unrestricted or restricted for a particular purpose. As with Foundation accounts, this account generally allows expenses that are not allowable with appropriated or grant accounts. Expenses could include, but not limited to office supplies, freight, postage, society dues, mobile phones, and gasoline. This account also operates as a royalty account.

See the Types of Funds list from the Controller's Office for a list of the University's ledger descriptions and explanations.

Current Term	Former, Alternate Term(s)
Project	Account, FAS Account
Phase	Project
Account	Object Code
Department	OUC

See the Glossary for more Accounting terminology.

DEPOSITS

(Sales & Service Receipts, Royalties, Gifts, Refunds)

Deposits made into unrestricted foundation account **660140** need to be made out to the **NC Agricultural Foundation** and should be accompanied by an unrestricted gift letter. Deposits for unrestricted gift account **761612** need to be made out to **NC State University** accompanied by an unrestricted gift letter from the donor. Any gifts/donations received should be deposited immediately and not put on hold. *Hand-deliver* all deposits, letters, and the envelope in which they were received (if mailed) to Accounting.

Accounting provides detailed deposit reports quarterly. As with any financial reports, keep a copy for your records.

Below is an example of a quarterly deposit report. In this example, PI Smith had six deposits to her 6-acct totaling $36,300, and six deposits to her 7-acct totaling $67,792. The check dates, amounts, donor names, and other accounting information is listed.

Plant Pathology — **2008-2009 Deposits** — **as of 8/19/08**

SMITH

	Date	Project	Acct	Amount			Company Name	Purpose
MEMO	7/24/2008	660140-0699940399		$ 20,700.00	SMITH	CK	SYNGENTA	UNRESTRICTED GIFT RMK
MEMO	7/24/2008	660140-0699940399		$ 1,200.00	SMITH	CK	DUPONT	UNRESTRICTED GIFT RMK
MEMO	7/31/2008	660140-0699940399		$ 8,000.00	SMITH	CK	SYNGENTA	UNRESTRICTED GIFT RMK
MEMO	10/24/2008	660140-0699940399		$ 4,000.00	SMITH	CK	DOW AGROSCIENCES	UNRESTRICTED GIFT RMK
MEMO	12/18/2008	660140-0699940399		$ 1,200.00	SMITH	CK	AGRAQUEST	UNRESTRICTED GIFT RMK
MEMO	4/17/2009	660140-0699940399		$ 1,200.00	SMITH	CK	NC PEACH GROWERS SOCIETY	UNRESTRICTED GIFT RMK
	Total	**660140-06713**		**$ 36,300.00**				
851818	7/9/2008	761612-0699940269		$ 6,000.00	SMITH	CK	CLEARY CHEM. CORP.	UNRESTRICTED GIFT RMK
851731	10/31/2008	761612-0699940269		$ 10,400.00	SMITH	CK	BASF	UNRESTRICTED GIFT RMK
851757	11/30/2008	761612-0699940269		$ 26,300.00	SMITH	CK	COTTON FOUNDATION	UNRESTRICTED GIFT RMK
851780	1/16/2009	761612-0699940269		$ 4,692.00	SMITH	CK	CHEMINOVA	UNRESTRICTED GIFT RMK
851272	6/16/2009	761612-0699940269		$ 20,400.00	SMITH	CK	BAYER CROPSCIENCE	UNRESTRICTED GIFT RMK
	Total	**761612-06999**		**$ 67,792.00**				

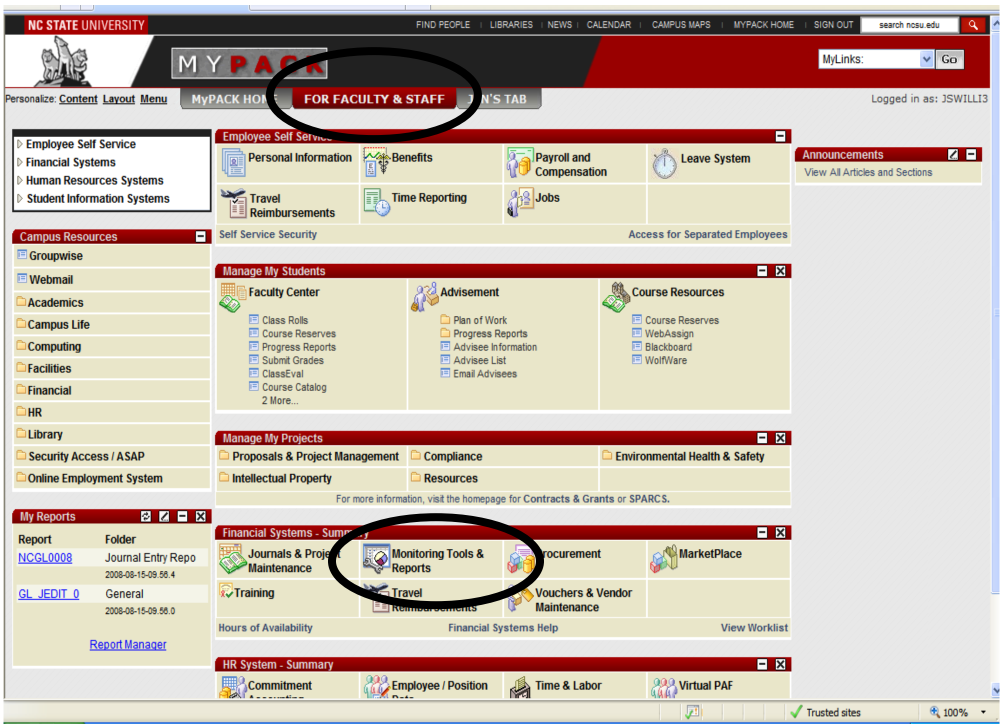
You may also view your deposits on your monthly master list, and also on the Wolfpack reporting system.

Note: When using the Wolfpack reporting system to look for deposits, *Foundation (6-acct) deposits* are made to the Prime account (i.e. 660140), and not to a specific phase (660140-05145). Rely on your monthly master list and your quarterly deposit reports for deposit information specific to you.

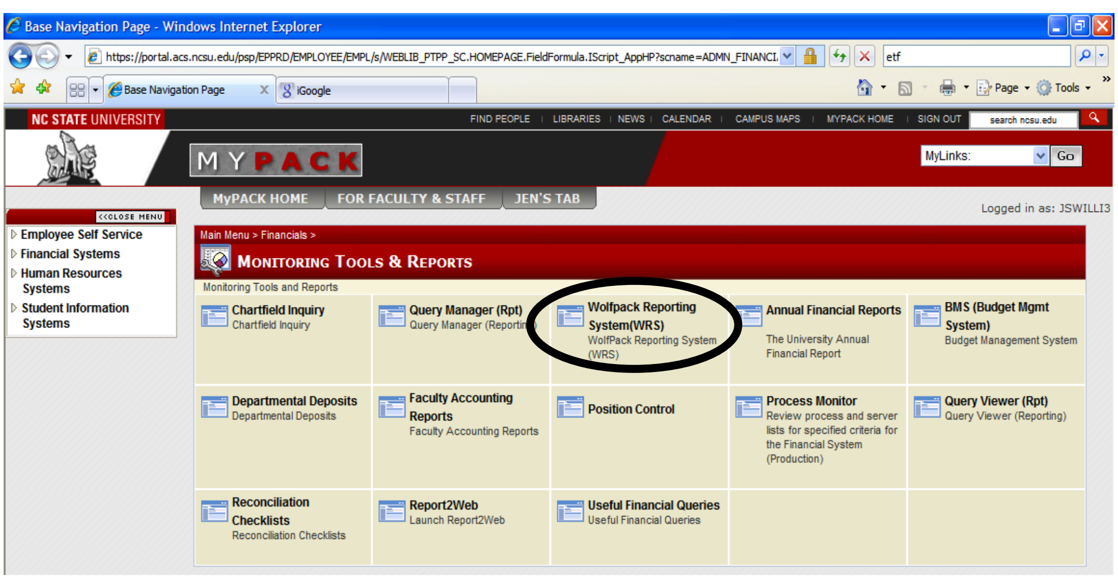
WOLFPACK REPORTING SYSTEM

You have access to financial reports associated with your projects. This is an accounting report that will allow you to see what your bookkeepers see; the account sponsor, project dates, your budget, expenses, balances, etc..
You can manipulate the report to your needs. Example; what was your ending balance as of last month? Access the Wolfpack Reporting System via MyPack portal.

https://portal.acs.ncsu.edu/psp/EPPRD/?cmd=login

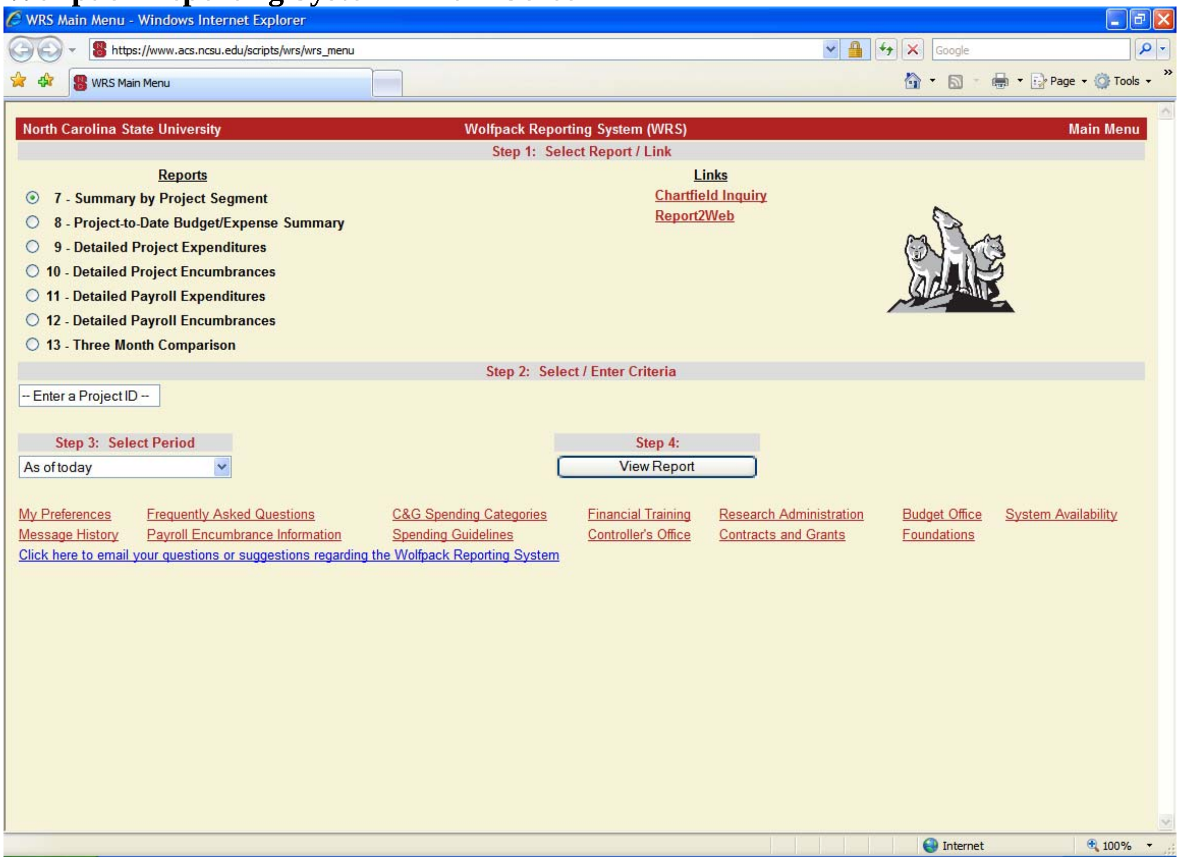


Click on “For Faculty & Staff” tab, then “Monitoring Tools & Reports”.



Click on “Wolfpack Reporting System (WRS).

Wolfpack Reporting System – Main Screen



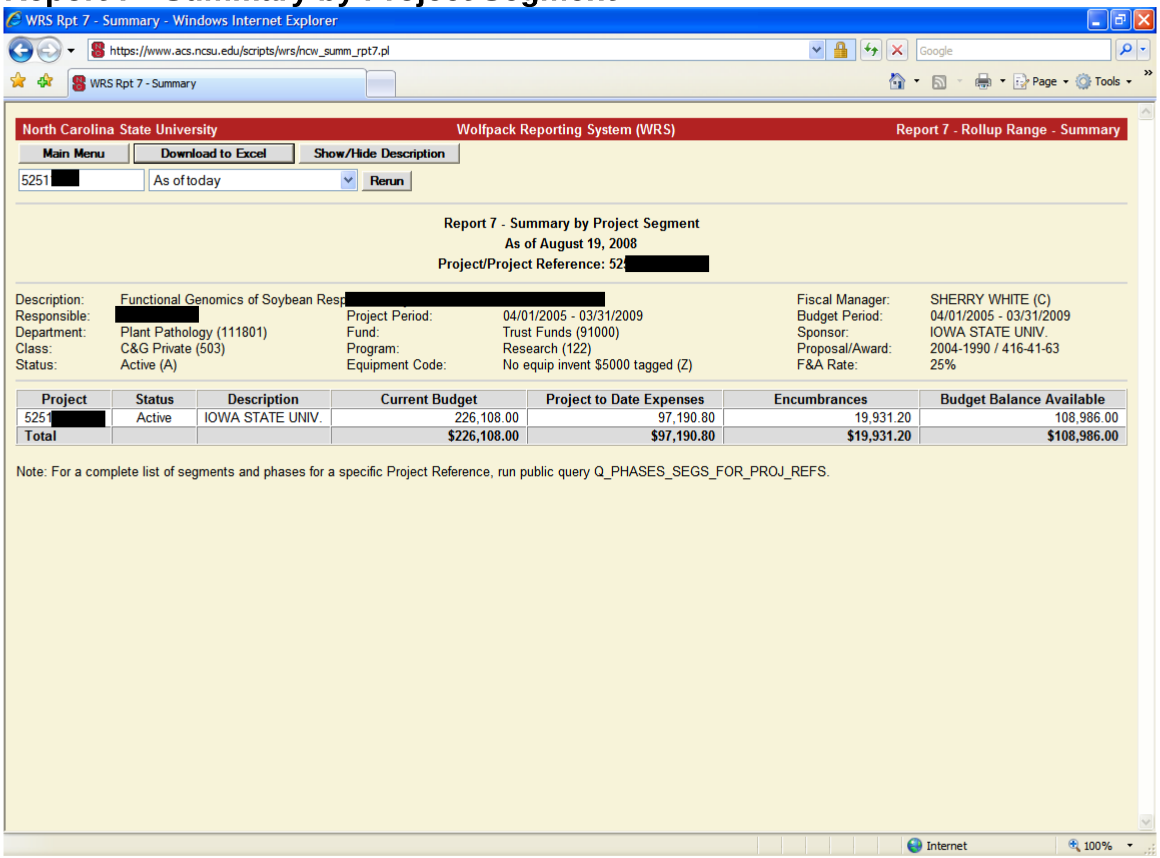
This is the main screen for the Wolfpack Reporting System. All available reports, as well as links for editing your preferences and viewing helpful links are available from this page.

Note: Click on “My Preferences” in the lower left hand corner of the Main Menu to edit your preferences, including which reports you’re able to view.

REPORT 7 – Summary by Project/Phase

This report provides a financial summary of a selected ledger 5 grant. Select Report 7, enter the project number (without the phase), and select the effective date (defaults to today). View report.

Report 7 - Summary by Project Segment


WRS Rpt 7 - Summary - Windows Internet Explorer

https://www.acs.ncsu.edu/scripts/wrs/ncw_summ_rpt7.pl

North Carolina State University | Wolfpack Reporting System (WRS) | Report 7 - Rollup Range - Summary

Main Menu | Download to Excel | Show/Hide Description

5251[redacted] | As of today | Rerun

Report 7 - Summary by Project Segment
As of August 19, 2008
Project/Project Reference: 52[redacted]

Description: Functional Genomics of Soybean Resp[redacted]
Responsible: [redacted]
Department: Plant Pathology (111801)
Class: C&G Private (503)
Status: Active (A)
Project Period: 04/01/2005 - 03/31/2009
Fund: Trust Funds (91000)
Program: Research (122)
Equipment Code: No equip invent $5000 tagged (Z)
Fiscal Manager: SHERRY WHITE (C)
Budget Period: 04/01/2005 - 03/31/2009
Sponsor: IOWA STATE UNIV.
Proposal/Award: 2004-1990 / 416-41-63
F&A Rate: 25%

Project	Status	Description	Current Budget	Project to Date Expenses	Encumbrances	Budget Balance Available
5251[redacted]	Active	IOWA STATE UNIV.	226,108.00	97,190.80	19,931.20	108,986.00
Total			**$226,108.00**	**$97,190.80**	**$19,931.20**	**$108,986.00**

Note: For a complete list of segments and phases for a specific Project Reference, run public query Q_PHASES_SEGS_FOR_PROJ_REFS.

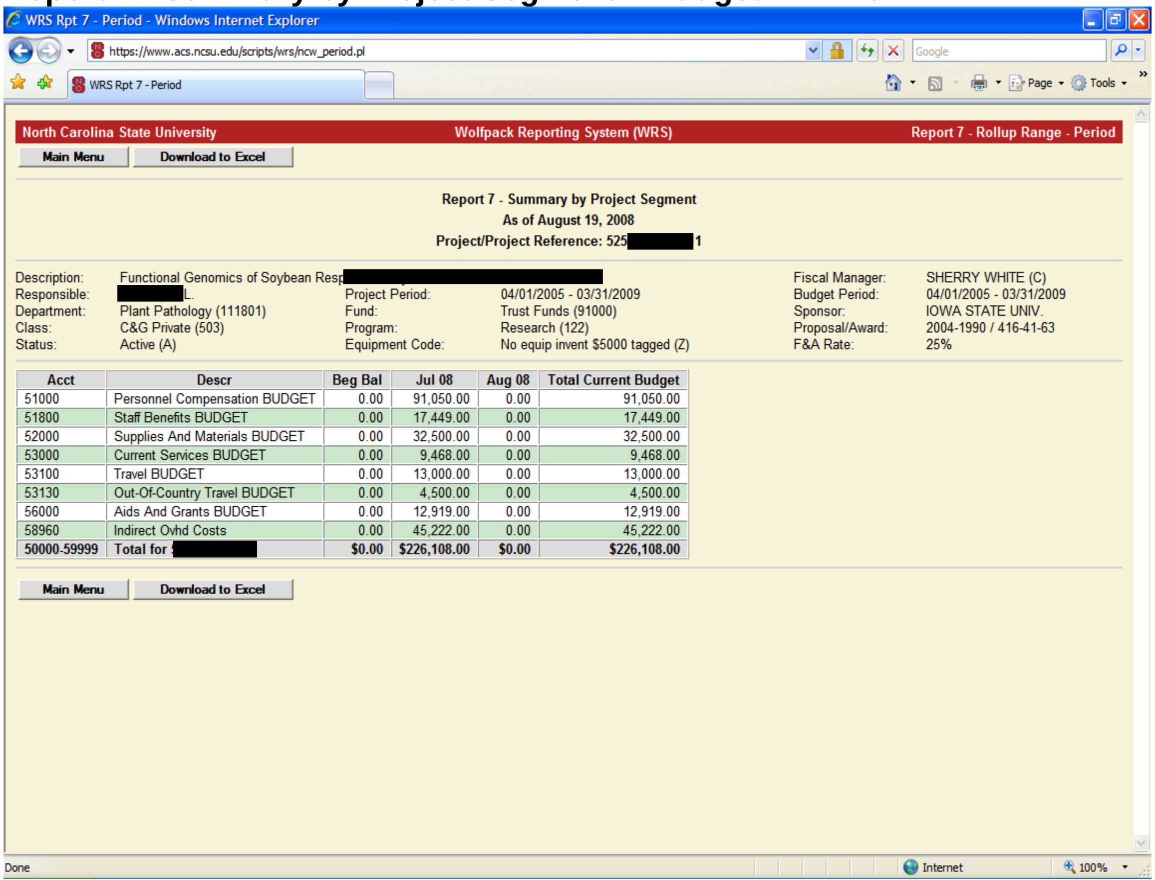
Internet | 100%

All pertinent information about the grant is listed at the top, including the project title, primary PI, project period, budget period, sponsor, etc..
Project Period = Start and end dates of the entire project (i.e. five year project)
Budget Period = Start and end dates of funding received so far (i.e. sponsor funds the five-year project annually vs. awarding all five years up front)

Listed are the budget, expenses to date, payroll encumbrances (anticipated salary), and ending balance. Click on any of the amounts to drill down further.

Note: If you're able to view Report 5, you may also use Report 5 for viewing ledger 5 grants.

Report 7 - Summary by Project Segment – Budget Drill Down

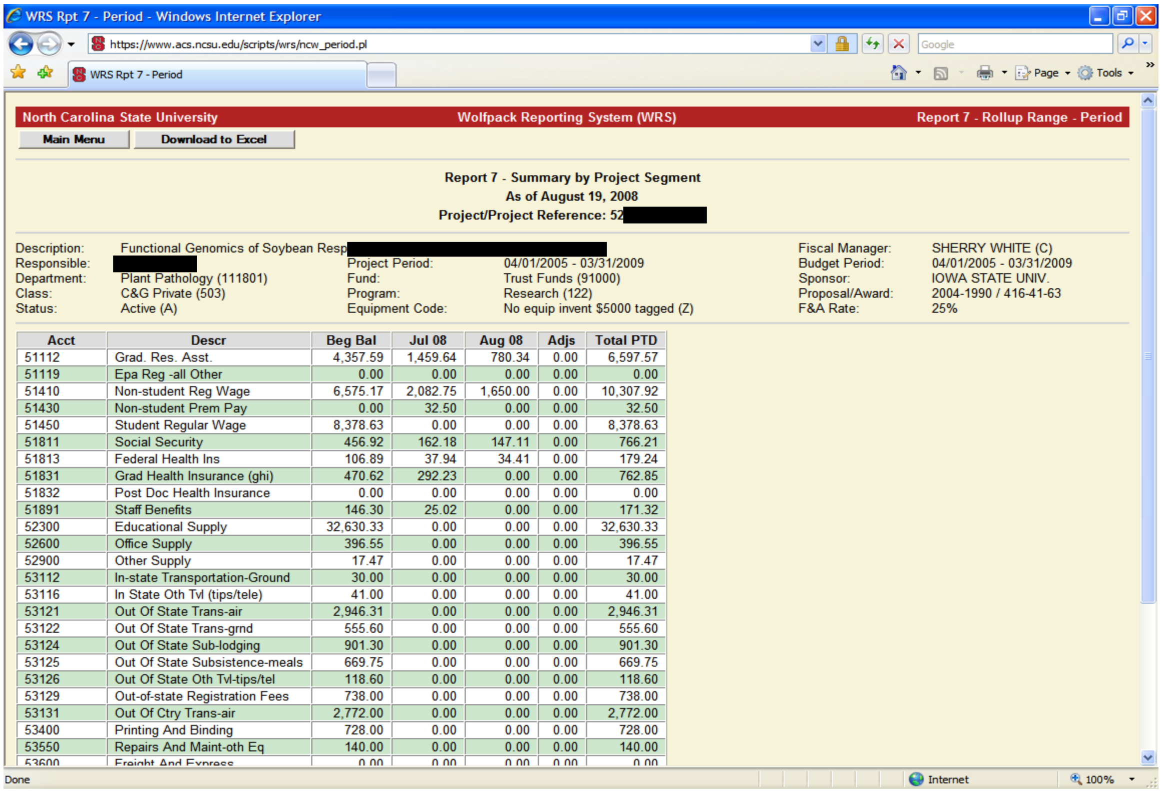


Description:	Functional Genomics of Soybean Resp[redacted]			Fiscal Manager:	SHERRY WHITE (C)
Responsible:	[redacted]L.	Project Period:	04/01/2005 - 03/31/2009	Budget Period:	04/01/2005 - 03/31/2009
Department:	Plant Pathology (111801)	Fund:	Trust Funds (91000)	Sponsor:	IOWA STATE UNIV.
Class:	C&G Private (503)	Program:	Research (122)	Proposal/Award:	2004-1990 / 416-41-63
Status:	Active (A)	Equipment Code:	No equip invent $5000 tagged (Z)	F&A Rate:	25%

Acct	Descr	Beg Bal	Jul 08	Aug 08	Total Current Budget
51000	Personnel Compensation BUDGET	0.00	91,050.00	0.00	91,050.00
51800	Staff Benefits BUDGET	0.00	17,449.00	0.00	17,449.00
52000	Supplies And Materials BUDGET	0.00	32,500.00	0.00	32,500.00
53000	Current Services BUDGET	0.00	9,468.00	0.00	9,468.00
53100	Travel BUDGET	0.00	13,000.00	0.00	13,000.00
53130	Out-Of-Country Travel BUDGET	0.00	4,500.00	0.00	4,500.00
56000	Aids And Grants BUDGET	0.00	12,919.00	0.00	12,919.00
58960	Indirect Ovhd Costs	0.00	45,222.00	0.00	45,222.00
50000-59999	**Total for [redacted]**	**$0.00**	**$226,108.00**	**$0.00**	**$226,108.00**

After clicking on the Current Budget total, you can see the individual accounts associated with your budget. This should match the budget you submitted with your proposal, and should reflect any rebudgets you've made. Drill down further to see any specific rebudget activity. Note: Budgets loaded in a prior fiscal year are listed as budget "carryover" in the first month of the fiscal year – July.

Report 7 - Summary by Project Segment – Expense Drill Down



WRS Rpt 7 - Period - Windows Internet Explorer

https://www.acs.ncsu.edu/scripts/wrs/ncw_period.pl

North Carolina State University | Wolfpack Reporting System (WRS) | Report 7 - Rollup Range - Period

Main Menu | Download to Excel

Report 7 - Summary by Project Segment
As of August 19, 2008
Project/Project Reference: 52[redacted]

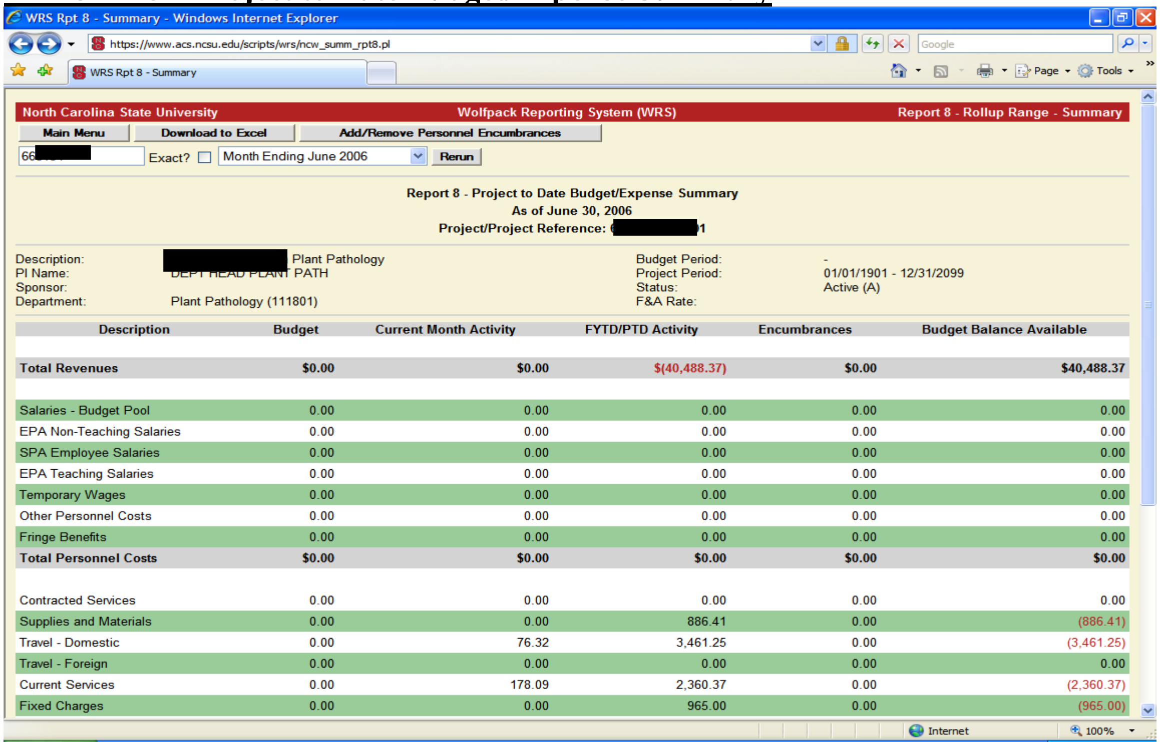
Description:	Functional Genomics of Soybean Resp[redacted]			Fiscal Manager:	SHERRY WHITE (C)
Responsible:	[redacted]	Project Period:	04/01/2005 - 03/31/2009	Budget Period:	04/01/2005 - 03/31/2009
Department:	Plant Pathology (111801)	Fund:	Trust Funds (91000)	Sponsor:	IOWA STATE UNIV.
Class:	C&G Private (503)	Program:	Research (122)	Proposal/Award:	2004-1990 / 416-41-63
Status:	Active (A)	Equipment Code:	No equip invent $5000 tagged (Z)	F&A Rate:	25%

Acct	Descr	Beg Bal	Jul 08	Aug 08	Adjs	Total PTD
51112	Grad. Res. Asst.	4,357.59	1,459.64	780.34	0.00	6,597.57
51119	Epa Reg -all Other	0.00	0.00	0.00	0.00	0.00
51410	Non-student Reg Wage	6,575.17	2,082.75	1,650.00	0.00	10,307.92
51430	Non-student Prem Pay	0.00	32.50	0.00	0.00	32.50
51450	Student Regular Wage	8,378.63	0.00	0.00	0.00	8,378.63
51811	Social Security	456.92	162.18	147.11	0.00	766.21
51813	Federal Health Ins	106.89	37.94	34.41	0.00	179.24
51831	Grad Health Insurance (ghi)	470.62	292.23	0.00	0.00	762.85
51832	Post Doc Health Insurance	0.00	0.00	0.00	0.00	0.00
51891	Staff Benefits	146.30	25.02	0.00	0.00	171.32
52300	Educational Supply	32,630.33	0.00	0.00	0.00	32,630.33
52600	Office Supply	396.55	0.00	0.00	0.00	396.55
52900	Other Supply	17.47	0.00	0.00	0.00	17.47
53112	In-state Transportation-Ground	30.00	0.00	0.00	0.00	30.00
53116	In State Oth Tvl (tips/tele)	41.00	0.00	0.00	0.00	41.00
53121	Out Of State Trans-air	2,946.31	0.00	0.00	0.00	2,946.31
53122	Out Of State Trans-grnd	555.60	0.00	0.00	0.00	555.60
53124	Out Of State Sub-lodging	901.30	0.00	0.00	0.00	901.30
53125	Out Of State Subsistence-meals	669.75	0.00	0.00	0.00	669.75
53126	Out Of State Oth Tvl-tips/tel	118.60	0.00	0.00	0.00	118.60
53129	Out-of-state Registration Fees	738.00	0.00	0.00	0.00	738.00
53131	Out Of Ctry Trans-air	2,772.00	0.00	0.00	0.00	2,772.00
53400	Printing And Binding	728.00	0.00	0.00	0.00	728.00
53550	Repairs And Maint-oth Eq	140.00	0.00	0.00	0.00	140.00
53600	Freight And Express	0.00	0.00	0.00	0.00	0.00

Done | Internet | 100%

After clicking on the Project To Date Expenses total, you can see the individual accounts associated with your expenses, as well as the month the expense was paid. Drill down further to see individual expense entries by month, by account, or for the entire project period. Note: Expenses in (red) are credits, reflecting journal entries to correct an expense, refunds, etc. All transactions are listed, including corrected transactions, so a financial history is always available.

REPORT 8 – Project to Date Budget/Expense Summary



Report 8 - Project to Date Budget/Expense Summary
As of June 30, 2006
Project/Project Reference: [redacted]1

Description: [redacted] Plant Pathology
PI Name: [redacted] PATH
Sponsor:
Department: Plant Pathology (111801)

Budget Period: -
Project Period: 01/01/1901 - 12/31/2099
Status: Active (A)
F&A Rate:

Description	Budget	Current Month Activity	FYTD/PTD Activity	Encumbrances	Budget Balance Available
Total Revenues	**$0.00**	**$0.00**	**$(40,488.37)**	**$0.00**	**$40,488.37**
Salaries - Budget Pool	0.00	0.00	0.00	0.00	0.00
EPA Non-Teaching Salaries	0.00	0.00	0.00	0.00	0.00
SPA Employee Salaries	0.00	0.00	0.00	0.00	0.00
EPA Teaching Salaries	0.00	0.00	0.00	0.00	0.00
Temporary Wages	0.00	0.00	0.00	0.00	0.00
Other Personnel Costs	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00	0.00
Total Personnel Costs	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Contracted Services	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	886.41	0.00	(886.41)
Travel - Domestic	0.00	76.32	3,461.25	0.00	(3,461.25)
Travel - Foreign	0.00	0.00	0.00	0.00	0.00
Current Services	0.00	178.09	2,360.37	0.00	(2,360.37)
Fixed Charges	0.00	0.00	965.00	0.00	(965.00)

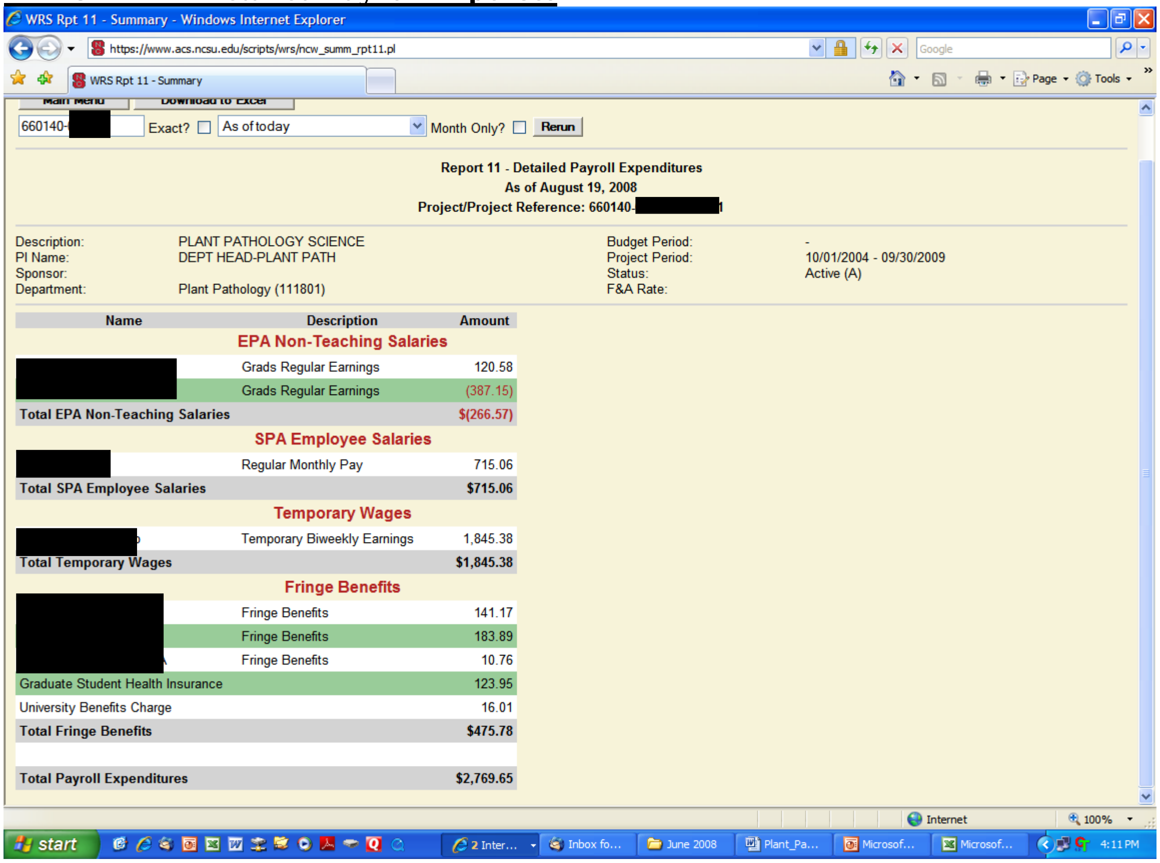
This report provides a financial summary of a selected ledger 2,3,4,6, or 7 project. Select Report 8, enter the project number (usually with the phase added, such as 417050-12345), and select the effective date (defaults to today). View report.
Note: Any deposits, including foundation awards, are noted in the revenue line instead of the budget line.

Reminder: Change the date to view past months or years. To view a full fiscal year, choose the last month of the year: "as of June XXXX".

Refer to your Master List for your true balance, your Deposit report for your true deposits, and use Report 8 to view a breakout of your expenses.

Note: If you're able to view Report 1, you may also use Report 1 for viewing selected ledger 2,3,4,6, or 7 projects.

REPORT 11– Detailed Payroll Expenses



WRS Rpt 11 - Summary - Windows Internet Explorer

https://www.acs.ncsu.edu/scripts/wrs/ncw_summ_rpt11.pl

Main Menu | Download to Excel

660140-[redacted] Exact? As of today Month Only? Rerun

Report 11 - Detailed Payroll Expenditures
As of August 19, 2008
Project/Project Reference: 660140-[redacted]

Description:	PLANT PATHOLOGY SCIENCE	Budget Period:	-
PI Name:	DEPT HEAD-PLANT PATH	Project Period:	10/01/2004 - 09/30/2009
Sponsor:		Status:	Active (A)
Department:	Plant Pathology (111801)	F&A Rate:	

Name	Description	Amount
	EPA Non-Teaching Salaries	
[redacted]	Grads Regular Earnings	120.58
	Grads Regular Earnings	(387.15)
Total EPA Non-Teaching Salaries		**$(266.57)**
	SPA Employee Salaries	
[redacted]	Regular Monthly Pay	715.06
Total SPA Employee Salaries		**$715.06**
	Temporary Wages	
[redacted]	Temporary Biweekly Earnings	1,845.38
Total Temporary Wages		**$1,845.38**
	Fringe Benefits	
[redacted]	Fringe Benefits	141.17
	Fringe Benefits	183.89
	Fringe Benefits	10.76
Graduate Student Health Insurance		123.95
University Benefits Charge		16.01
Total Fringe Benefits		**$475.78**
Total Payroll Expenditures		**$2,769.65**

This report provides a list of employees paid on a selected project. Select Report 11, enter the project number (usually with the phase added, such as 417050-12345), and select the effective date (defaults to today). View report.
Note: EPA and SPA employees are paid monthly at the end of the month. Temporary employees, also known as bi-weekly employees, as well as graduate students are paid every other week. Any salary redistributions are done once a month, and may not be reflected until the following month.

Take the time to review all available reports to know where you stand financially.

MASTER LIST

The Master List is a financial statement used by both the Accounting department, department head, and by individual PIs to provide an overview of a PI's current projects and balances as of the end of each month.

It is a basic snapshot of:

- project and phase numbers
- project titles
- budgets
- deposits
- expenses
- balances

Also shown are start and end dates for each project.

INVESTIGATOR	SOURCE	Project/ Account #	Phase#	Budget as of July 1, 2008 (as of 1st of month for 37x, Ag Found., Gift Projects, 9x)	Allocations/ Deposits in July	Project Exp w/o Payroll Encumbrance	Project Balance as of 07/31/2008	Begin Date	End Date
SMITH, X.Y.	IOWA STATE UNIV.	524999	06999	$180,886.00		$75,662.88	$105,223.12	04/01/2005	03/31/2009
SMITH, X.Y.	USDA-Gene Networks Contr	525999	06999	$257,419.00		$216,694.47	$40,724.53	12/01/2005	11/30/2008
SMITH, X.Y.	Application of Bio	526999	06999	$147,175.00		$129,351.20	$17,823.80	10/01/2004	09/30/2008
SMITH, X.Y.	PLANT PATHOLOGY	660140	06999	$10,001.16	$0.00	$2,957.09	$7,044.07	n/a	n/a
SMITH, X.Y.	NC Tobacco Research Commission	666499	06999	$104.27		$5.50	$98.77	01/01/2008	12/31/2008
SMITH, X.Y.	GIFT ACCOUNT	761612	06999	$2,508.21	$0.00	$0.00	$2,508.21	n/a	n/a
SMITH, X.Y.		TOTAL		$598,093.64	$0.00	$424,671.14	$173,422.50		

Sponsored Programs, Contracts & Grants and Basic Spending Guidelines by Fund Source for use when planning and preparing proposals and financial projections for your accounts:

Find Funding and Prepare Proposals
http://www.ncsu.edu/sparcs/proposal/index.html

Comments:
= new project; waiting for notice of award (may be effective the following month)
Double-click on individual cells to view any formulas
Click on individual cells to view any comments
Deposits reflect 10% less than original deposit (to dept)

Cost Accounting Standards
http://www.fis.ncsu.edu/cng/policies/cost_accounti

Spending Guidelines
http://www7.acs.ncsu.edu/financialsvcs/SpendingGuidelines/Spending_Guidelines.pdf

Expense Categories
http://www7.acs.ncsu.edu/financialsvcs/CG_Reporting/Expenditure_Categories.htm

Wolfpack Reporting System
https://www.acs.ncsu.edu/scripts/wrs/wrs_menu

In this example, PI Smith in the month of July has a total of six projects in her program: three grants, two 6-accts (one Ag foundation and one tobacco account), and one gift account.

New/upcoming projects may be listed, as well as recently ended projects. Also listed are helpful websites in budgeting, spending, and monitoring finances.

The Accounting department emails the Master List once a month for the previous month to each PI and their selected technicians.

CONTRACTS AND GRANTS

The Plant Pathology department has dedicated accounting staff trained to support PIs through the entire life cycle of research funding – from taking an idea and turning it into a proposal; taking a proposal and turning it into an award; as well as managing, revising and closing out awards.

Pre-Award

If you are planning to submit a proposal or even submit a statement of work or renewal for funding, you have a proposal in *review* status. **All sources of funding from a sponsor require university prior documentation and approval.** There are minimum guidelines to follow prior to submission of your proposal.

First Step – Notify Pre-Award Manager

The first step is to notify the pre-award manager at least three weeks in advance of the due date of your proposal. The first thing she'll need is the RFP (request for proposal), also known as the Call for Proposal. It provides the instructions needed to successfully submit a proposal.

She'll provide a proposal development schedule for you, working backward from the sponsor deadline, and will submit the proposal in PINS at least one week in advance of the sponsor deadline to gain all appropriate approvals prior to submission to the sponsor.

Note: Most proposal problems are related to not meeting the deadlines associated with the proposal development schedule, usually starting with initial notification coming within three weeks of the sponsor due date. *The sooner your pre-award manager is notified, the more likely your proposal will be submitted completely and before the deadline.*

Budgets

Proposal budgets are cost projections. They are also a window into how projects will be managed. Well-planned budgets reflect carefully thought out projects. Be sure to only include those things the sponsor and the University's Cost Accounting Standards (CAS) are willing to support.
Source: http://www.cpb.org/grants/grantwriting.html

Part of planning a well thought out budget is when the project begins. Knowing when funds are expected to be awarded and knowing how long awards take administratively to be awarded should be factored into the start date of your proposal.

Click here for Plant Pathology's pre-award checklist. Details about what to include in your budget and much more is included in this checklist.

What does the University* check when reviewing your proposal?

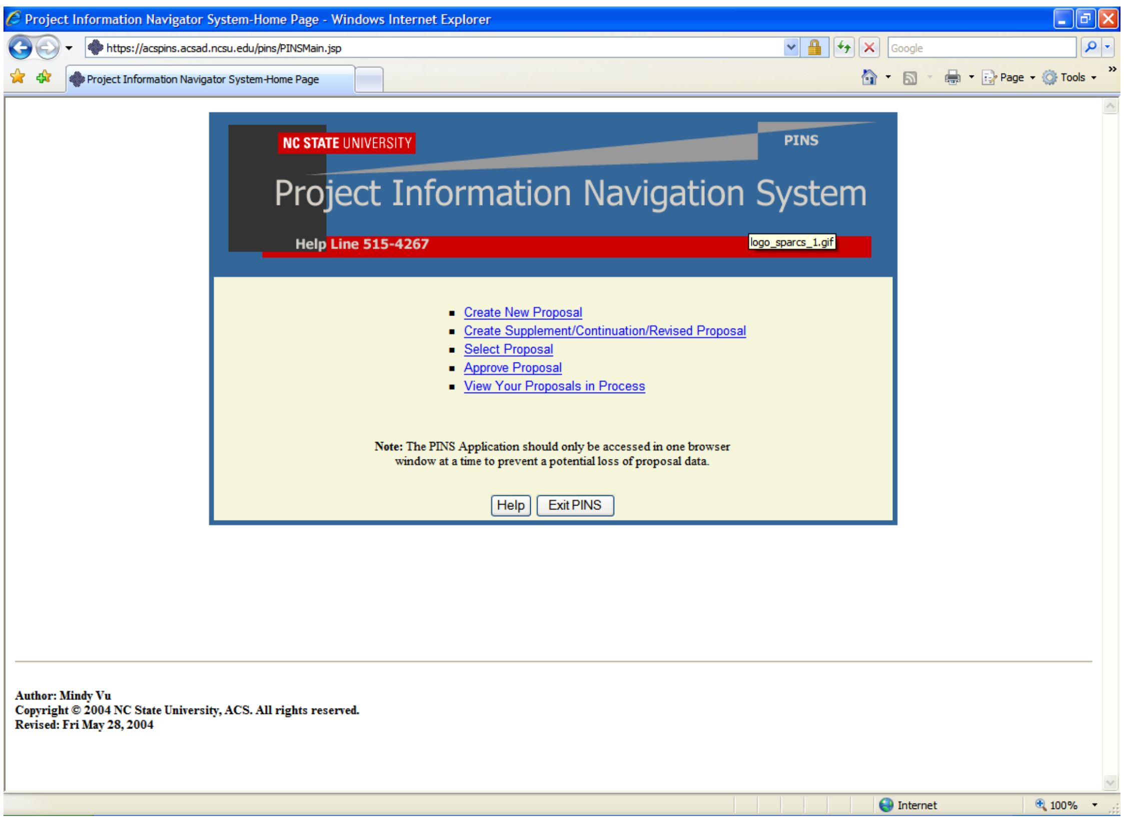
- Can we make the deadline?
- Does the budget meet CAS standards?
- Correct rates used and budget correct

- Page and type size limitations
- All elements of proposal included
- Is it formatted correctly? (including Bios)
- Commitment letters with signatures
- Correct number of copies, due date, & address
- Submission & packaging instructions

** Most tasks delegated to the College's own dedicated pre-award team*

Helpful websites from Sponsored Programs and Regulatory Compliance (SPARCS):
Find Funding and Prepare Proposals http://www.ncsu.edu/sparcs/proposal/index.html
Preparing a Proposal Budget http://www.ncsu.edu/sparcs/budgeting/index.html
NCSU Tuition Rates http://www.fis.ncsu.edu/cashier/tuition/
PINS http://www.ncsu.edu/sparcs/pins/

PINS Main Page



Your pre-award manager will enter your proposal in PINS, and you'll receive an email advising you to approve your proposal. Just click on the link and choose "Approve Proposal". Be sure to edit your proposal, if needed, before approving it. At any time, you can select any of your proposals or view your proposals in process.

Congratulations! You've been funded!

This news comes from multiple sources, and the first source is usually from the sponsor (or colleague) directly to the PI via phone call or email (not to your Accounting Department). Once you're notified that you've been funded, there are a few more steps before your proposal transitions from pre-award to post-award state.

This is not authority to spend – not yet. Without a bona fide project number assigned by NCSU, the funds are not yet available.

Click here to view the flow of processing an award in our University. The sponsor will first will send the award to NC State's Office of Sponsored Programs. They will negotiate the contract if needed, and then send it to University Contracts & Grants, who will assign the project number and send that to our College Contracts & Grants office. CALS C&G will assign it to an administrator and then send our Accounting Department the Notice of Award. Depending on many factors, including how much time the sponsor takes to send the award to us, whether or not there are subcontracts involved (duplicate this process for each institution involved), and whether or not the legal contract to be negotiated has any issues, this process could take several months.

Pre-Award Accounts **(formerly K-Accounts)**

The University understands the concern with the timing issue caused by the administrative effort that comes with the fiscal responsibilities of award processing. Depending on the funding source, many projects are available for pre-award project numbers/accounts.

A pre-award account is a ledger 5 account that is established before the fully executed award arrives.

A pre-award account is appropriate:

- Only when an award is imminent
- PI, Department Head, or University should have something in writing, from the sponsor, that indicates the award is forthcoming
- For the purpose of getting started

What are the Risks?

No Award – If the award does not come to fruition, all expenditures incurred will be the responsibility of the PI's Department.

Pre-Award Costs – If a pre-award account is established with a start date of June 1st, but the actual award comes in with an official start date of July 1st, expenditures between June 1 and June 30 may not be allowable.

How to Apply

Send your written documentation to the pre-award manager, along with the specific funding needed to get your program started (usually enough for the first 90 days), and she will determine if your project is eligible for a pre-award account and submit the necessary forms. Pre-award accounts take between one and two weeks to set up.

Post Award

Once a submitted proposal has been awarded by the sponsoring agency, the award is considered to be in the post-award state.

The Pre-Award Manager will contact the PI to ensure the right persons are being paid from the project, the budget is set up as written, and any rebudgets are completed at the onset. The PI will also receive a Notice of Award from NCSU's Contracts & Grants.

During the post-award period of a project, expenses are monitored for allowablity in compliance with sponsor guidelines. NCSU's Cost Accounting Standards reference allowable and unallowable charge on sponsored projects, unlike circumstances with purchases that may seem unallowable, and much more.

Prior Approval Request (PAR)

Also during this period when needed, prior approval requests (PAR) are requested to process rebudgets, no cost extensions, equipment acquisitions, pre-award cost, travel, change of PI, subcontract/subaward approval, and even a change in the dynamic of work. A thorough justification is necessary and required with all prior approval requests. In some cases the Office of Contracts and Grants (C&G) has the delegated authority to evaluate and approve PAR Requests. In such cases the justification requirement is the same.

To assist in preparing a PAR justification C&G has prepared a checklist. The information requested for PARs is required and expected by both C&G and the agency.

Over the life of the project it is expected that the Principal Investigator monitor the project closely and work with the post-award manager to ensure that all costs are related to the project and employee salary is paid on the correct project.

Project Termination/Closeout

To ensure that all projects are completed with allowable costs each month, Principal Investigators should review their accounts. During the closeout period of the project all expenses will be verified to ensure sponsor guidelines were followed over the life of the project. Once the closeout is complete, the Principal Investigator's signature is needed (either in the form of an email stating the closeout has been verified and the final costs are correct, or signature on the closeout form.)

Coming Soon:

- PAR requests – how many times?
- How TEARS works with each system, especially with travel
- How and when to update salary (who does SDCs and who does not)

PURCHASING

When it comes to purchasing supplies, services, and equipment you'll need to conduct your research, there are specific methods for making those purchases. NC State has many vendors in the financial system with whom the University does business; however, we do not keep a record of each vendor on file nor our customers/accounts with each company. If you usually purchase from a vendor with whom we currently do not have an account, you can set up an accounts receivable (not credit card type) account with them. We do not complete credit applications to set up accounts with new vendors; you would need to do this. NC State is exempt from state sales tax. Our non exempt # is 400021. This should be given to the vendor when establishing a new account. Click here for NC State's tax exempt letter. The billing address for all invoices is as follows:

NC State University
Department of Plant Pathology
Attn: Accounting
Campus Box 7616
Raleigh, NC 27695-7616
919.515.6677

Note: Review and update "bill to" and "ship to" addresses with your existing vendors.

Approval Process for All Purchases

All purchases, regardless of source, require three documented levels of approval: the department, the college, and the university. In order for a purchase to be approved, justification of the purchase is required. In many cases, the purchase appears obviously allowable, but what must be documented as justifiable is anything with the *appearance or perception of being unallowable* in the eyes of an auditor, or even in the eyes of the general public (since our financial information is a matter of public record).

Here's a list of what's unallowable using state funds in 2-accts and 4-accts. It's a good list to consider when justifying purchases for virtually all grants as well. If a purchase looks *on paper* like it may fall into one of these categories, be sure to write a quick justification for Accounting as to why your item is *program related* so it will be approved by the college and the university, or even by an auditor.

- *membership dues for individual*
- *moving expenses - initial employment*
- *food not associated with travel*
- *promotional items not program related*
- *alcohol, medications, medical supplies, microwave ovens, coffee pots, refrigerators, etc.*
- *flowers, art, decorations, picnic tables/items, portable water*
- *rental/bottled water, gifts, cards*
- *clothing not program related*

What kinds of purchases *are* allowable using state funds? Check out this list from some of your fellow PIs:

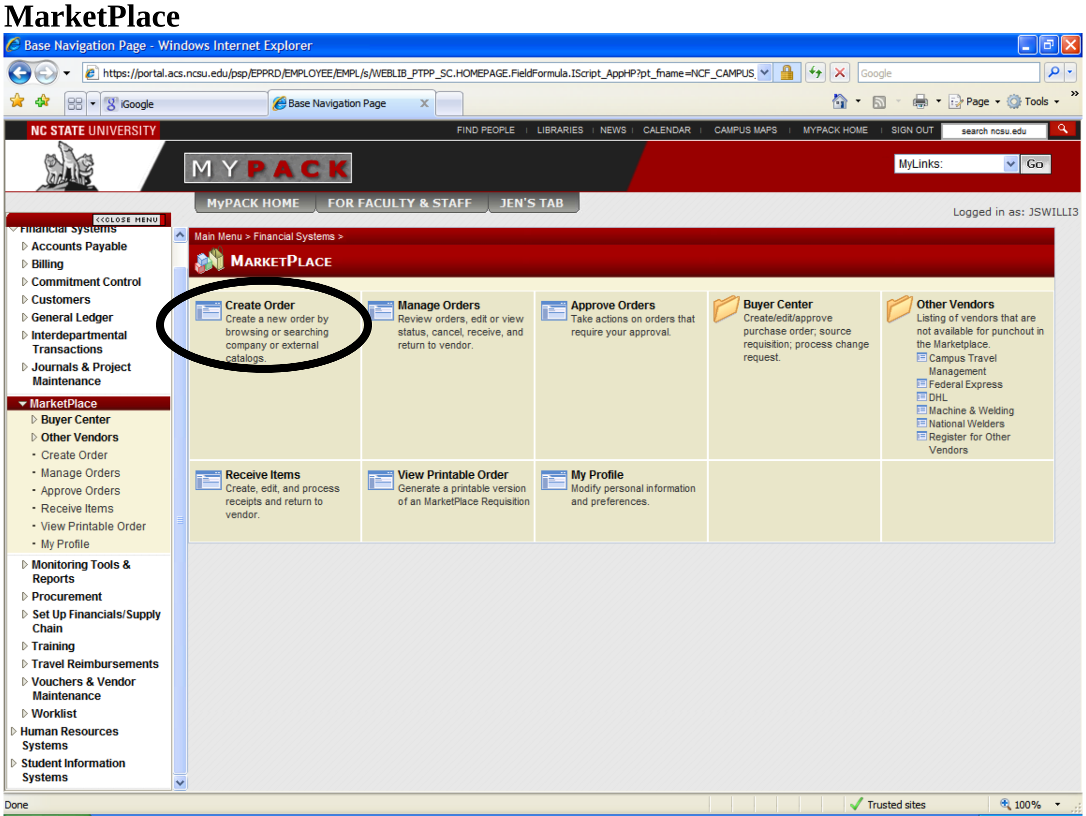
Sequencing costs	Phone charges
Office supplies (paper, pencils, pens, etc..)	Consultant fees
Poster printing and copying charges	Storage of data on external servers
Vehicle maintenance (new truck tires, oil changes, etc)	Service contracts (autoclave, dishwasher, water, etc.)
Equipment maintenance	Internet connection fee (off-campus duty station)
Calibration of balances and pipettes	Fed-ex and other shipping costs (postage)
Gasoline	Vehicle rental
Computers and printers	

Please see NCSU's [Spending Guidelines] for complete information on our spending guidelines.

MarketPlace (under $5k)

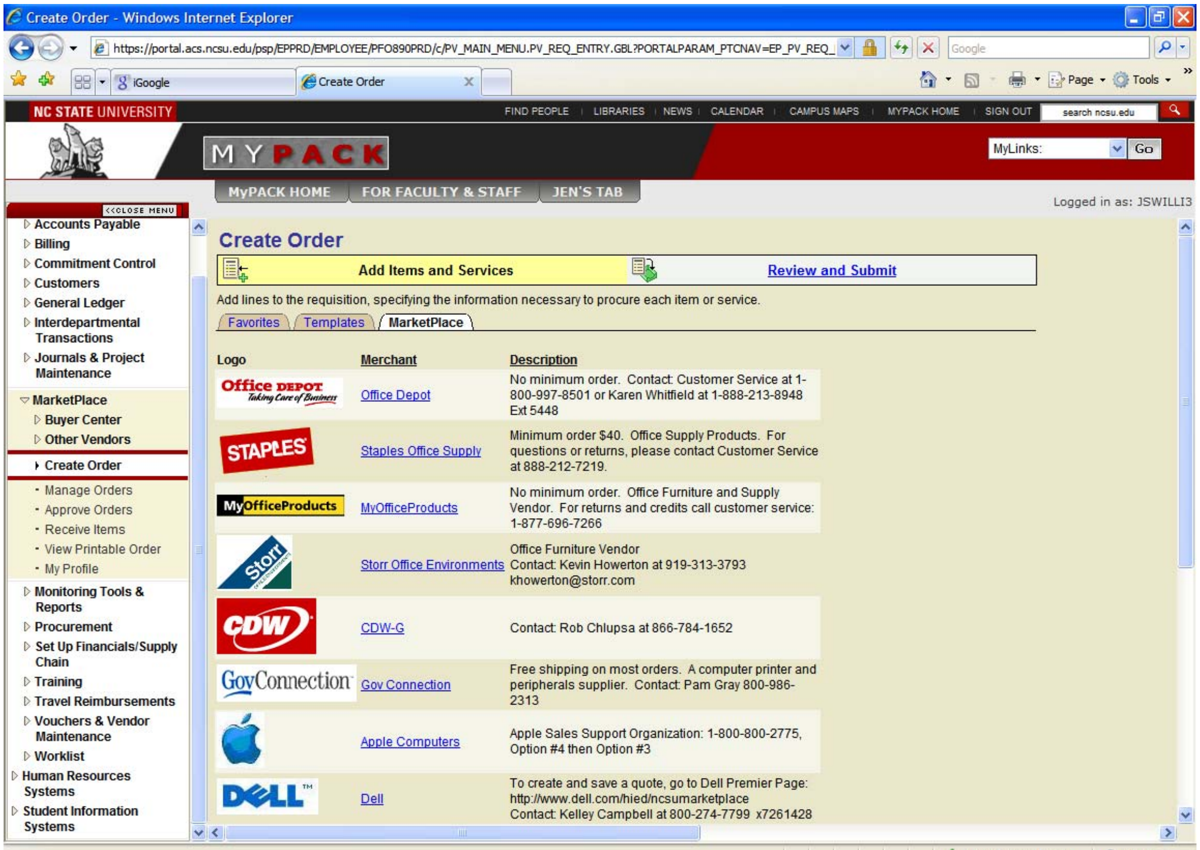
In order to save time, money and energy NC State has implemented a web-based one-stop buying center to take advantage of deep discount prices for many frequently purchased products and services usually paid as a small purchase voucher (under $5,000). Time is saved by being able to browse, compare prices, and order thousands of products that are available at a click of a mouse. Energy is saved by reducing the number of vouchers processed by being able to bill transactions directly to the project ID selected when placing the order. Money is saved by taking advantage of deep discounts negotiated by the state from these vendors. No requests for vouchers, no sending invoices or packing slips to Accounting – it's faster and easier.

MarketPlace



1. **Create Order.** From Financials, click on MarketPlace, then on **Create Order** to get started.

MarketPlace – Create Order



2. Choose a vendor and place your order. You'll be redirected to the vendor's website. Place your order as you normally would any online order.

3. Check out. Once you click "**Check Out**", you will be redirected to NCSU's financial system to complete your MarketPlace order. Enter the following:

> **Requisition name** – name your order something you'll remember
>
> **Project-phase** – enter the appropriate project and phase number to which this purchase should be charged. You have the option of charging the entire order to the same project, or distributing the cost by each item.
>
> **Comments** – if your purchase is for items not normally allowable on the project selected (i.e. an item traditionally used as an office supply being charged on a ledger 5 grant), enter an unlike circumstance justification here.

4. Save and Submit your order. An email will automatically be sent to the Accounting department for review and approval.

5. Receive your order. Once your order arrives, be sure to log in and "receive" your order in MarketPlace. Instead of clicking "Create Order", just click "Receive Orders". Any approved orders you have placed will be available to be received.

To sign up for MarketPlace, email your bookkeeper. This request requires PI approval.

Coming Soon…

Avoiding multiple windows, returning items, problems, etc.

Small Purchase Voucher (under $5k)

Before making a purchase from any vendor, you first must obtain "approval" to purchase by way of receiving a voucher number from the accounting office. (Vendors refer to this number as a Purchase Order or "PO".) To request a voucher number, email ppath_voucher@ncsu.edu. Voucher numbers are usually issued within 24 hours. The information we need before issuing a voucher number is as follows:

- Your name
- Your PI's name (if different)
- Vendor
- *Valid* project and phase to charge
- In general, what is being purchased (lab/field supplies, sequencing, repair, other supply, service, or fixed charge, etc.)

The total of the purchase including the merchandise, taxes, & freight is not to exceed $5,000. We are required to pay certain taxes, except state sales tax. Splitting large purchases is not allowed, and is monitored closely.

Our voucher numbers are generated by NC State's financial system, and are seven digits long. With this number you can now place your order. Some vendors might require the first order or all orders to be on an official PO document. If this is the case, please email ppath_voucher@ncsu.edu with the order information. Accounting can then fax your official PO to the company to place your order.

When the items ordered are received in your lab, the packing slip needs to be signed by the receiver, dated with the date you received it, and then sent to accounting office. If you do not receive a packing slip, then send an email to ppath_voucher@ncsu.edu listing the required information:

Vendor
PO (Voucher) number
Total amount
Date Received
Whether or not all items/service was received

Once the invoice is received in the accounting office, notify accounting the supplies or services have been received, or if the items/services have NOT been received. Accounting may not pay an invoice if they have not been given the packing slip with the date the item was received, or an email notification with the date the item or service was received. It is the responsibility of the PI for non-paid items.

Shipping/Freight

Our preferred vendor for shipping is FedEx. FedEx is available via Marketplace.
If you are a MarketPlace user but have not signed up to place shipping orders, please see the message (below) from Eric Shiflett (Purchasing Dept) and follow the instructions on the site listed:
https://www.acs.ncsu.edu/scripts/eProcurement/eprocure_main.pl

On this link choose "Register for MP Shipping", then fill in all the fields. You can enter all of your PI's project-phase numbers that allow shipping.
Then, once it's approved and you're registered, you go to MarketPlace and choose Other Vendors, then FedEx.
Once the FedEx site home page appears, enter the following:

User ID: which is "ncsu1" plus your "unity id" (example: ncsu1jdsmith).
Password: fedex1 (please do not change unless we ask you to.)
Click yes to accept terms of use, if the option appears.

Congratulations! You're ready to ship!

While processing each shipment, you are required to select an applicable Project/Phase from your customized list in the Reference field (the list you created when you first registered). The charges to that project id will appear on the Wolf reports 2-3 days later for review.

Note: When making purchases of items that require delivery by a freight line, it is of utmost importance to have included in the price the cost of having the item unpacked and delivered to the lab. If this is not done, the item will be delivered to the Freight Warehouse. It will then have to be shipped across campus at the expense of the PI.

If using another shipping vendor makes better business sense for you, please provide the appropriate justification and follow the small purchase (voucher) process.

IT Purchases

Telephone

Telephone purchases are coordinated through the Facilities Manager. University supplied phones have to be purchased by the Facilities Manager. Outside vendor phones can be purchased with the consultation of the Facilities Manager. Changes to the phone service have to be submitted to the Facilities Manager. This includes addition or deletion of voicemail boxes, extensions to existing phone lines, and phone lines. Accounting information on phone lines is not to be changed by PIs. All billing changes are to be submitted to the Facilities Manager.
Departmental policy is to supply each PI with two phone lines. The cost of long distance is borne by the PI. Extension PIs have their long distance charges covered by Extension funding. Any phone lines, extensions, or extra voicemail boxes are the responsibility of the PI.

Computers

All computer and software purchases are arranged, ordered, and maintained through the departmental IT Consultant. To initiate the purchase of a new computer, software, peripherals, etc. please email ppath_help@ncsu.edu with your needs. The IT Consultant will then find the best system to meet your requirements, and will be the one who places the order once a decision has been made. PIs are not to purchase computers without approval by the IT consultant, and any departure from the Consultant's hardware or software recommendations must be justified to the Department Head. New computers will be shipped to and set up by the IT Consultant. Computers are not to set up by the purchaser unless approved by the IT Consultant. Computers purchased outside of the recommendations of the IT Consultant are not guaranteed to be supported.

Purchase Requisitions ($5k and over)

Purchases totaling $5,000 or more (including merchandise, taxes, and freight) are purchased through a different process than small purchases. Your role is to find the item(s) you need from a vendor (or more than one vendor if appropriate) and request a quote. You are responsible for working with the Facilities Manager to insure that the location the purchase is going to be located has the appropriate infrastructural support. Send this quote to the appropriate bookkeeper, and they will initiate a purchase requisition with our purchasing department. You might have an exception as to why you want to purchase from a particular vendor than the one that offers the better price. In this case you will need to provide a "Sole Source Justification". The purchasing department will confirm all information is in order and will create a purchase order and make the actual purchase on your behalf. They will be in contact with you, the bookkeeper who initiated the requisition, and University Accounts Payable to complete the process.

Purchase Card (PCard)

Several employees in the department have the privilege of having a Purchase Card. In the case a vendor is not on Marketplace and will not accept a voucher number, this card is for items such as airfare, lodging, conference registration fees, etc.. It is a method of purchase when other options are not available.

Once a PCard purchase is made, obtain the itemized receipt. Write your name and "PCard" on the receipt. If the purchase is to be charged to a different project than your default project number, write the project and phase number on the receipt as well. Submit your receipts within 72 hours either by emailing ppath_pcard@ncsu.edu or by hand-delivering the receipts to the accounting office.

At the end of each PCard reporting period (the 20th of each month), the PCard Reconciler will email your PCard statement to you. Please review for accuracy, then print, sign, and return to the PCard reconciler via the Accounting office by the deadline stated in his email. Turn in any missing receipts at this time.

Receipts that are smaller than 8½" x 11" have to be taped to a sheet that is 8½" x 11". Do not tape more than one receipt to a sheet of paper. Doing so makes it impossible to place the receipts in the correct order. Do not tape the receipts to colored paper. Each PI's receipts are separated by colored paper and this interferes with that process.

Note: If a purchase is not charged to the correct project, make a copy of the statement for the bookkeepers, writing on this copy what adjustments (JVs) should be made. Deliver this copy of your statement to the accounting office.
For more information about the PCard, click here.

Coming soon…

Service unit billing and external charges (gas cylinders, work orders, telephone charges, wolf copy, etc.)

REIMBURSEMENTS

Personal versus Travel Reimbursement

There are two reimbursement types: **Personal and Travel**. Reimbursement forms are available on the department website. To claim a reimbursement we need the **original** receipt(s). The receipt must have the vendor's name, specific items purchased and reason for reimbursement, amount, and type of payment used. In some cases, other proof of payment is required if the receipt does not prove that it was paid by you. Other proof of payment can include an email confirmation with type of payment, credit card signature slip (with your personal information and all other non-relevant information blacked out), copy of the check, or bank/credit card statement showing the debit to your account. All reimbursements should be submitted for reimbursement as soon as possible, and no more than 30 days from date of purchase. Reimbursements are paid by electronic funds transfer (EFT) into the same bank account you set for your payroll to be deposited.

To submit the reimbursement, the receipts need to be taped to a regular (8½" x 11") piece of paper and submitted with the appropriate reimbursement form completed.
Click here for the appropriate reimbursement form.

Travel expenses paid before the travel dates can be reimbursed prior to the trip with a personal reimbursement form. Pre-travel expenses could include airfare, registration/conference fees, visas, and passports. Airfare can be purchased from any vendor you choose. Travel agency World Travel accepts voucher numbers, and can be contacted via email to info@worldtrav.com, or email your travel agent directly if you've used WorldTravel before. Contact them with the dates and destinations of travel and they will bill us directly when you provide them with our bookkeeper's name.
If you decide to use this method, please send us an email regarding the purpose of the trip and project number to charge. If the trip is for a meeting or conference, include the agenda or other pertinent information justifying the purchase.

Note: Prior to incurring any travel expenses, and especially prior to the start of the trip, be sure to complete a pre-authorization for travel and submit to bookkeeping for Department Head approval. *Anyone traveling on University business must have written prior approval from the department head or his or her designee to ensure the travel was necessary and proper.*

Once you have returned from travel status, submit a travel reimbursement form with receipts (if any). Be sure to include copies of receipts for any PCard purchases associated with the trip, as well as written justification for any purchases out of the ordinary (including need for internet access, meeting/conference agenda, etc.). See your bookkeepers for more information.

Coming soon…
Currency conversion link

Travel expenses claimed may include:

Receipt Required	**Receipt not Required**
Airfare[1]	Meals at Per Diem[2]
Registration/Conference Fee[3]	Mileage to and from airport[5]
Lodging[4]	Personal vehicle mileage[5]
Car Rental[6]	Tips for baggage handling (<$5.00/per instance)
Public transportation	
Parking	
Tolls	
Phone calls	
Internet access	
Supplies while on travel	
Passports	
Visas	

[1] NC State does not reimburse insurance purchased in addition to the airfare. (example: insurance for lost luggage). NC State also does not pay or reimburse portions of airfare that include vacation time. The difference is the responsibility of the traveler.

[2] Per Diem Rates change from year to year. The most current rates will be on the Travel Reimbursement form online. Please use the most current rates on the form, and use the most current form. Also, claiming the meal per diem does not require receipt, as it is determined by the time you depart and return. See a bookkeeper for details.

[3] Registration/Conference Fees require the Registration/Conference form and the brochure/itinerary with the Travel Reimbursement form.

[4] Lodging receipts need to have the break down of the room rate, taxes, & any other expenses charged, and must show a zero balance.

[5] NC State will reimburse mileage verses gasoline used for business purposes. The lower rate is applied unless you have a memo from Motor Pool stating no state vehicle is available for the date, time and purpose you need. In this case, you will be reimbursed at the current higher rate. In addition, mileage under 100 miles round trip in a personal vehicle may be reimbursed at the higher rate, to include mileage to and from the airport.

[6] NC State does not reimburse insurance purchased in addition to the rental fee. As a permanent employee & completing the travel pre-authorization form, you are covered under NC State's insurance.

Travel Cash Advance

In certain cases, a cash advance can be requested prior to the trip. They would include: (1) International travel, (2) Trip exceeds more than 30 days, (3) Group/team travel (4) Student travels (require cosigner of permanent employee, usually their advisor).

When making plans to obtain a cash advance allow proper time for processing and payment, allow at least three weeks prior to trip. Contact a bookkeeper for more information.

VEHICLE SERVICES

Voyager Card

A Voyager card is a gasoline credit card provided with each state-owned vehicle. Each gas card is linked to a vehicle, and the PI who is responsible for the vehicle. The Voyager card placed in that vehicle should stay with that vehicle and not the operator of the vehicle. To obtain a Voyager card, contact the Facilities Manager.

Mileage Logs

Every state-owned vehicle is required to have a mileage log, especially if you're charging any of your vehicle expenses to a grant. Complete a mileage log each month and turn it in to the Accounting Department. Click here for a mileage log.

Motor Pool

University policy states that state-owned vehicles shall be driven only by University employees and used for official state and University business only. University employees are defined as individuals working for the University for wages and salary. Employees must receive a University payroll check.

Students who are **employed** by the University and receive a salary or a payroll check may drive vehicles while performing duties within the scope of the job for which they are being paid. Students, such as those on scholarship or fellowship, who are not employed by the University, **are not allowed** to drive state vehicles.

Federal employees working with the University, such as USDA, USDI, USAF, USN, must make requests for federal vehicles from the federal motor pool in Raleigh. If a federal vehicle is not immediately available, then a federal employee contracted to do state business may be allowed to drive a state vehicle until a federal motor pool vehicle is available.

Visiting Lecturers, Scholars, Scientists, and Professors with or without appointments, as well as Adjunct and Emeritus Professors may drive state vehicles **only if they are currently employed by the University** and receive a University payroll check.

Volunteers, persons working for the University, but not receiving a payroll check, **may not** drive state vehicles according to the state rules and guidelines.

More information and reserving a Motor Pool vehicle, is located at: http://www.NC State.edu/facilities/fac-ops/mp/rental_options.php

Motor Fleet Management

The Motor Fleet Management Division provides passenger vehicles to state agencies for employees in the performance of their duties. The division is a receipt-supported operation that purchases, maintains, assigns and manages the state's centralized fleet of approximately 8,500 vehicles. These vehicles are assigned to a department rather than Motor Pool being a temporary vehicle for short term travel. The division enforces state policy and regulations concerning the use of the vehicles.

To request a MFM vehicle, contact your building liaison.
For more information about MFM : http://www.ncmotorfleet.com/

Fuel and Maintenance

Fuel should be purchased whenever possible first by University Gas key, second by NCDOT gas key, and lastly by Voyager Card. All vehicles located in Raleigh should have repairs preformed by the shop located adjacent the University Gas Pumps. Work preformed there is billed directly to PI's accounts.
When the Motor Pool shop cannot perform the required repair, the Voyager card is to be used. Only after all other means have been tried is a purchase card to be used for a vehicle repair.

Coming Soon:
Receipts for Voyager and NCDOT gasoline – are they required?
Can personal vehicles be used?
Who pays insurance on state vehicles?

HIRING EMPLOYEES

Temporary or Biweekly Employees

1. If you have a temporary position open and would like to post fliers for the position in various places, contact the Personnel Assistant and she will give you a vacancy number, application(s), and background check information. Ensure that the Personnel Assistant has completed the top portion, in order for the results to be sent to her.
2. Post the position and conduct interviews as needed. Do NOT offer the position to the candidate.
3. The candidate that you choose for the position will need to complete an application and a background check form. Submit both the application and to Background Check via the fax number on the last page of the background check form. Then give both to the Personnel Assistant.
4. The background check results come to the Personnel Assistant and she will let you know if the candidate is eligible to work, so that you can offer the position and the new employee can begin working. Make sure the Personnel Assistant knows how much the employee should be paid and from what account.
5. The Personnel Assistant keys the employee in to the HR system generating an employee ID number, if they don’t already have one from being a previous employee or student, and a unity account.
6. The employee MUST then go to MyPack Portal in order to set up their direct deposit and tax information.
7. Bi-weekly employees are only allowed to work 11 months. They will need to be permanently hired or terminated by their 11 months employment anniversary, or the HR system will automatically terminate them. They must remain terminated for at least 6 weeks before being eligible for rehire.
8. When terminating an employee, please let the Personnel Assistant know. This way the employee can be properly terminated out of the HR system.

SPA Employees

1. When you need to hire a new SPA employee, call or email the Personnel Assistant first. If the position is a brand new one (never been filled) there is a long process and the Personnel Assistant will then send you forms that need to be completed: An ADA checklist that needs to be filled out completely, a data sheet that tells about the position, and a job description form that also specifies by what account the employee’s salary will come from and how much will be offered.
2. Sometimes you just need to fill a position that has been vacated. The Personnel Assistant will provide you a table to complete so that she can enter it in the People Admin HR system.
3. If you have someone in mind, please do not offer the employee the position before you talk to Personnel Assistant. There are times when HR does not approve “waiver” requests and then you put yourself and NCSU at risk.
4. We normally ‘openly recruit’ for the position. The Personnel Assistant will enter the information from the forms in step one into the online system where they will be saved, while waiting for CALS and University HR approval.
5. An open recruitment position has to remain in People Admin for a minimum of 30 days. The Personnel Assistant can give you a guest user name and password to

allow you to review the applicants and decide on who you would like to interview. You need to send the Personnel Assistant, via email, a list of those you want to interview. Please make sure you get in contact with her, before the interviews.

6. You can now set up times to interview the candidates that you wish to and conduct the appropriate reference check. If you need assistance with this please contact the Personnel Assistant. University guidelines suggest at least two reference checks.
7. Decide on the top two candidates, if possible, and let the Personnel Assistant know. Do NOT offer the position.
8. The Personnel Assistant will send you the form for doing a background check to give to your top candidates so that the candidate will be cleared (or not) by the time of offer or soon after.
9. Let the Personnel Assistant know the final candidate so she can request authorization from CALS as well as University HR through their respective systems. Once approved, you can make the offer.
10. For International employees, keep in mind if there are Visa issues, it will take longer for the candidate to start working. Also keep in mind that although the Personnel Assistant will process the paperwork, it is the responsibility of the program to pay for any Visa fees.

EPA Employees

1. When you need to hire a new post doc or another type of EPA employee, call or email the Administrative Manager first. There are two tables to complete with the information needed to put in the two HR systems.
2. If you already have an individual selected then we do a time-limited appointment or a waiver. Be prepared to provide the individual's CV, employment authorization (citizen or Visa information) and salary range. Please do not offer the employee the position before you talk to the Administrative Manager. There are times when HR does not approve the requests and then you put yourself and NCSU at risk.
3. If you do not have a person in mind, we do an 'open recruitment' for the position. When the Administrative Manager gets both levels of approval, she will provide you a link to the People Admin system where you will be provided a User name and password so you can view applicants.
4. An open recruitment position has to remain in People Admin for a minimum of 30 days. You can review the applicants and decide on who you want to interview. You need to send the Administrative Manager, via email, a list of those you want to interview so she can request the authorization. Do not interview candidates without this authorization.
5. Once authorization to interview your candidates, interview view in-person or phone interview.
6. Decide on the top candidates and let the Administrative Manager know. If you've decided on one candidate do NOT offer them the position.
7. The Administrative Manager will send the final candidates the form for doing a background investigation so that the candidate will be cleared (or not) by the time of offer or soon after.

8. Let the Administrative Manager know the final candidate and why so she can request authorization from CALS as well as University HR through their respective systems. Once approved, you can make the offer.

Graduate Stipends

There are two major types of stipends – assistantships, which may be research, teaching, or a combination, and fellowships. Assistantships have a service obligation (eg., a half-time, 0.50 FTE, may have a 20 hour per week obligation beyond the recipient's graduate research) and taxes are withheld. Fellowships have NO service obligation and taxes are NOT withheld. Students receiving a stipend paid through the University (assistantship and fellowship) greater than $8000 per year and meeting minimum course enrollment requirements are eligible for the Graduate Student Support Plan (GSSP). Students eligible for the GSSP receive health insurance and in-state tuition and if a non-residence, tuition remission (time eligibility restricts may apply) paid. The health insurance premiums and in-state tuition are CHARGED TO THE ACCOUNT FROM WHICH THE STIPEND IS PAID. If the account cannot pay these items, alternative funding sources must have approval by the Department Head. The Graduate School through the College may provide the tuition remission. The GSSP does not provide payment of student fees. Note: Student fees are not allowed on state funds.

When other than "departmental assistantship" funds are to provide the stipend, the source (eg., account number) of these funds, starting date, and termination date for the account are to be provided to the Plant Pathology Student Services Coordinator and must be approved by the Departmental accounting staff. The assistantship and fellowship offers are made in writing to the applicant by the Department Head following review by the Departmental Admissions Committee, approval by the Department Head, and a recommendation to the Graduate School by the Director of Graduate Programs that the individual be admitted.

Coming Soon:
Timesheets – Permanent and Bi-Weekly Employees
Dealing with Personnel Issues
Giving increases to SPA employees
How to stop funding when an EPA leaves

GLOSSARY OF ACCOUNTING TERMS

Account Code or Object Code – The traditional number to denote assets, liabilities, fund balance, revenues and expenditures.

Allocation – Appropriated funds for public education.

CALS – College of Agriculture and Life Sciences

CAS – Cost Accounting Standards followed by NCSU as required by OMB Circular A-21 (U.S. Office of Management and Budget).

CV – *Curriculum vitae*. is a document that contains a summary which focuses on education, publications, and other accomplishments.

CPS – Current and Pending Support. Record of information for active and pending projects, usually submitted with a proposal.

COI – Conflict of Interest. List where financial or other personal considerations may compromise, may involve the potential for compromising, or may have the appearance of compromising an employee's objectivity in meeting University duties or responsibilities.

Dept ID or OUC – Six-digit number is broken down as follows: first 4 digits are used to identify the Department and their divisions and the last 2 digits are used for sections within the divisions. Our main Dept ID for Plant Pathology is 111801.

EPA – Employment positions that are not subject to the State Personnel Act.

Interdepartmental Transfer (IDT) – Used to record the sale of a product or a service between different University projects, also used for the transfer of University Funds between two departments, which includes expense sharing and revenue sharing events.

Journal Voucher (JV) – Transferring non-salary expenditures from one account to another account, usually done within dept and college.

Motor Fleet Management – Division providing passenger vehicles to state agencies for employees in the performance of their duties. The division is a receipt-supported operation that purchases, maintains, assigns and manages the state's centralized fleet of approximately 8,500 vehicles.

Motor Pool – NCSU on-campus vehicle rental, shuttle service, and 24 hrs/day, 7 days/wk Self-service Fuel, all for official state/university business

NCE – No Cost Extension. Gives the PI extra time to complete the scope and objectives of the project without additional funds being provided by the sponsor.

PCard – Credit card issued to selected individual employees with some vendor limitations.

People Admin -- the NCSU online recruiting and applicant-tracking system.

Phase ID or Project – A phase number is attached to every project number. Each PI (Principle Investigator) has their own phase number assigned to them.

PINS -- Project Information and Navigation System. NCSU's online proposal submission system.

PO (Purchase Order) – Also known as: SPO (Small Purchase Order), PA (Purchase Authorization), SPA (Small Purchase Authorization). This is given to the person placing an order in our dept prior to purchasing from a vendor.

Prior Approval Request – Prior Approval Request (PAR) done for no-cost extensions and re-budgets on contracts and grants in the online system.

Project ID, Account, or FAS Account – Made up of two parts: a six-digit project number hyphenated with a 5 digit phase number. Example: 525000-01234. Every project is required to have both parts.

RADAR – coming soon…

Redistribution/Reallocation – Transferring salaries from one account to another and/or changing effective dates.

RFP – Request for Proposal. Also known as Call for Proposal or Request for Application (RFA). An invitation for researchers, often through a competitive process, to submit a proposal on a specific research subject.

SDC – Salary Distribution Change. A process by which salary is redistributed from one project, phase, and/or account to another. Initiated by the employee's supervisor and processed by the bookkeeper.

SOW – Statement of Work. This describes the work to be done in detail and the exact nature of the work to be done.

SPA – Employment positions that are subject to the State Personnel Act.

SPARCS – Sponsored Programs and Regulatory Compliance. Provides services to facilitate the submission of proposals, negotiation of agreements, and the administration of internally and externally funded projects. Also provides services involving subagreements supported by funding provided to North Carolina State University. All aspects of the externally sponsored research and scholarship enterprise, including the pre-award management and the non-fiscal post-award management, fall under the leadership of SPARCS personnel.

TEARS – The Employee Activity Reporting System: used as a method to document all effort, whether treated as direct or F&A, for sponsored agreements.

Voyager – the fleet gasoline credit card contracted by the state.

Note: Some of the terms above have more than one name because we've upgraded our Accounting system several times over the years, and the names for certain business processes change.

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Marci Walker
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