PSU Sponsored Program Procedure

Separate procedures based on use of different databases/technology and if approval/release is required. Use Calibri 12 pt font.

Title: Cash Analysis & Management Be specific (i.e. Award Set Up in Banner Finance) The purpose of this documents is to provide guidance for the monitoring and collection of cash and accounts receivable on sponsored awards in accordance with Federal and other non-Federal sponsor requirements. The objective is to ensure consistent and timely processing of sponsored program revenues as well as reducing the University's exposure to delinquent or uncollected funds.
Version: (1-02-18-2020 version number and date released) 1-02-21-2020
Prepared by: (Name of Author, Title) Liane Sutcliffe, Financial Support Specialist
Approved by: (Name, Director of Office of Sponsored Programs 11-14-2019)
Position authorized to execute this procedure: (Position, Title) Grant Accountant, or representative of Compliance, Analysis & Planning (CAP)
Purpose/goal of procedure: (Briefly explain what procedure will accomplish) PSU is required to provide accurate, timely, and complete disclosure of the financial results of sponsored awards. Timely recording of transactions to awards is critically important, especially as an award's end date approaches, and PSU must adhere to final reporting, cash management/collection, and sponsor closeout requirements.   This procedure outlines billing, receipt and application of payments as well ask tracking past due invoices.
Uniform Guidelines: (reference specific code compliance this procedure addresses) OMB's 2 CFR 200 Uniform Administrative Requirements, Cost Principals and Audit Requirements
Technology Access Required: (Banner Finance, Sponsor Portal, USNH Enterprise Systems Gateway, Be specific) Banner Finance, USNH Enterprise Systems Gateway, various sponsor's portals, must have access to \\space.Louise.usnh.edu shared folder at USNH) where invoices are stored for pickup by Post Award Accountant, Webi
Procedure: (Detail the steps needed to execute procedure. Include screen shots of technology interfaces.)

1. Review and approval of allowability of all grant expenses by PI and Director of Office of Sponsored Programs is required at the time charges occur and a second review is conducted by Post Award Accountant prior to running billing process in FRRBILL. The FRRBILL is an accounting process which moves the unbilled transactions in Banner Finance to billed status.
2. Non-LOC billing: Access invoice document from \\space.Louise/usnh.edu, save PDF invoice document to OSP shared drive in the specific grant folder. For non-LOC federal grants, edit PDF document and add required Certification Statement per Uniform Guidance. 200.415:
   a. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award.   I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001, and Title 31, Sections 3729-3730 and 3801-3812).

b. The preparer signs and dates the invoice and saves the edited PDF document in grant folder.   This statement can be used for any invoice regardless of sponsor, but it is required for non-LOC federal grants.

   3. LOC billing: After running FRRBILL process, send Webi Report UNH 91200.1 in both Excel and PDF versions to the Accountant in C.A.P., requesting a drawdown of funds from each Federal agency's portal.   The accountant will provide the Grant Accountant with the confirmation of draw down from each agency and the payment can then be applied in FZAAREV.   Enter the appropriate PMS agency code, XGLC (Grant payment Letter of Credit), Amount "=" enter dollar amount to apply, check "Distribute to Grants".   Note: no invoice is sent to sponsor for LOC billing.

   a. review and verify the application of payment, there should be no variance between the amount of the FRRBILL and the applied payment. Click Save.   If there is a variance, back out of the transactions and repeat steps.   If there is no resolution, review past revenue postings

Consolidate steps for LOC and Non-LOC using separate numbering and merge back again when shared processes are in executed. Note each time whether it is LOC or non-LOC.

3.	Non-LOC- Send invoice to sponsor address or email address as noted in the Notice of Award
4.	For sponsors who have unique invoice templates, or different budget categories, follow procedure 1., run the invoice in FRRBILL and save the invoice document in the OSP shared drive in the specific grant folder. Use the invoice and Webi report to complete sponsor-specific invoice, using the invoice as a check to be sure the sponsor specific invoice matches the billing from FRRBILL in total dollars. Sign and send the invoice to the sponsor as noted on the Notice of Award.
5.	Some Foundations send a check with the Notice of Award. In this case, the check should be deposited per USNH policy in the grant holding account (65Z000) while the new Banner Finance fund is set up. When the fund is active, it can be journaled to the appropriate fund and account code using a JV. No billing setup is required due to the payment in full at the onset on the grant.
6.	When Non-LOC payments arrive via check, the revenue should be applied in FZAAREV using detail code XGPY:

7.	Electronic Payments via ACH or wires are deposited to Citizen's Bank (U3). USNH Finance and Administration will confirm payment, or the inquiry can be made by Grant Accountant to see if the payment has arrived. After confirmation of receipt funds, the application of payment is made in FZAAREV by the Grant Accountant as noted above, using LOC or Non-LOC detail codes based on the sponsor.
8.	Review of outstanding payments should occur monthly, with follow-up inquiries should be made after 45 – 60 days.