

UNIVERSITY RESEARCH FUNDS USAGE GUIDELINES

Introduction

We are pleased that you have been awarded funding (and, in some cases, release time) to support your research, creative activity, or special project.

Whether your funding has come from Eastern Michigan University or some external agency, all awards are considered University funds and must be spent according to University policy and procedures.

Some faculty, especially those who are receiving an award for the first time as an employee of EMU, encounter difficulties in spending their awards. In fact, about 20% of all dollars awarded, both internal and external, are unexpended by the end of the grant period.

This money, which could have been used to accomplish the goals of a project, must then be returned to the funding source. We want you to spend your entire award. To that end, we have prepared this document to explain procedures to fully spend your award with the least amount of trouble.

The exact amount of your award is usually stated in the award letter. Note that this amount may differ from your proposed budget. If this is the case, you will need to submit to the funding source (Associate Provost and Associate Vice President for Research—AP & AVP-R) a revised budget based on the actual award. All your expenditures must be consistent with this revised budget. If you need to rebudget later, you will need to have the revised budget approved by the AP & AVP-R.

If you have received an internal award (for example, a Faculty Research and Creative Activity Fellowship, Provost's New Faculty Research Award, or Graduate School Research Support Fund Award), you will use one of the following account numbers on all requisitions, purchase orders, and travel vouchers:

Award Account Numbers

Faculty Research and Creative Activity Fellowship (FRF)	#116350
Provost's New Faculty Research Award	#116300
Research Support Fund for Faculty (GSRSF)	#116350

You must forward all completed paperwork to the Associate Provost and Associate Vice President for Research, Welch Hall, for an authorized approval signature.

Be sure to note the award and year (e.g., FRF Fall 2004) on all paperwork.

Unless you have obtained prior approval for an extension, external grants must be expended within the stated grant period. For internal awards, University funds must be expended during Eastern Michigan's fiscal year, which runs from July 1 through June 30. The Provost's New Faculty Research Award, however, is awarded on a calendar-year basis and may be expended at any time between Jan. 1 and Dec. 31.

Expenses that would normally carry over from one year to the next cannot be approved. Also, it is important to expend your award as early as possible in the fiscal year: requisitions submitted after June 1 cannot be approved (Accounting and Purchasing need this extra time to close out the year's accounts). New Faculty Research awards must be expended by December 15.

A general tip: if an expenditure poses a special problem, or if a transaction must be completed swiftly, contact the AP & AVP-R's office at 487-3200.

The following describes each type of expenditure you are likely to encounter and the steps to follow. If you have questions about procedures or want to know the balance available in your account, call the AP & AVP-R's office (487-3200) for internal awards or the Office of Research Development (ORD, 487-3090) for external awards.

Meanwhile, best wishes on a successful conclusion to your project!

Procedures

On-campus purchase of supplies, services, materials, or equipment

1. Complete a University Requisition (see Appendix A obtained from your department secretary). The requisition should contain all the necessary information relative to your department, vendor, and items to be purchased.
2. Make a copy for your file, including attachments.
3. For internal awards, obtain approval signature from the AP & AVP-R, Welch Hall.
4. At the bottom of the requisition type your name, the name of the award, and the year of the award.
5. Send a requisition to the AP & AVP-R's office, which will be signed and forwarded as appropriate.
6. If billing copy of requisition is received from vendor, note cost and send green copy to Graduate Studies and Research.

Tips

If you plan to make an off-campus purchase of supplies, services, materials, or equipment, you should contact the AP & AVP-R's office to determine the best method to use for ordering items needed. It is often easier and quicker to use institutional purchasing cards for such purchases.

Off campus purchase of supplies, services, materials, and equipment

If using a requisition to order items off campus, include complete address of vendor on the requisition. Purchase orders are generated by Purchasing on the basis of your requisition (see Appendix B). Graduate Studies and Research must receive a copy of the P.O. for billing and tracking purposes. Purchasing may substitute a vendor they know to have lower prices. If it is important that the vendor not be changed, this should be stated on the requisition. Items purchased off campus are typically delivered directly to your department. Any item costing \$5000 or more and all laptop computers must be tagged by Plant Accounting, 212 Hover, 487-0082. If an item you purchased is subsequently moved, you must also notify Plant Accounting of its new location.

University Purchasing Card

A departmental purchasing card may be used to make purchases. If you use your departmental purchasing card, an Expense Transfer should be completed to reimburse the department for such expenses please refer to Appendix C or go to the EMU website www.emich.edu/controller/finserv/accounting/expensetransfer.pdf. Please make sure that the expense was an item that was in your budget or your department may not be reimbursed.

If your department would prefer not to use the departmental purchasing card (to purchase items from a local vendor or from an Internet site), contact the AP & AVP-R's office for assistance.

Please contact the AP & AVP-R's office before ordering any and all supplies or equipment. It may be possible to use your department's purchasing card and then transfer the expense from that account to the AP & AVP-R's.

Petty Cash Voucher (for off-campus items costing \$50 or less)

1. Purchase item(s) desired under \$50.00 using personal funds.
2. Complete Petty Cash Voucher (see Appendix D). Vouchers may be obtained from your department secretary.
3. Obtain approval signature from the AP & AVP-R's office (Welch Hall).
4. Take voucher and original receipt(s) to Cashier's Office, 201 Pierce Hall, for processing.
5. Return the copy of the finalized voucher to Graduate Studies and Research, and retain a copy for your file.

Travel (if advance is required)

1. Complete the upper half of the travel voucher ("Authorization to Travel," see Appendix E), obtained from your department secretary.
2. Make a copy for your files.

3. For internal awards, obtain approval signature from the AP & AVP-R's office (Welch Hall). The AP & AVP-R's office will forward your travel voucher to Accounts Payable. Time permitting, the advance will be paid via an appropriately timed payroll check. Otherwise, you will be notified when a separate check is available for pick-up.

Tips

Awardees make all travel arrangements. If you need assistance, contact the AP & AVP-R's office. If an advance is requested, or if prepaid registration or hotel payments are required, submit the Application for Travel at least three weeks in advance of travel so that Accounts Payable will have adequate time to prepare any checks requested. Within 10 days of your return, complete the expense report at the bottom of the travel voucher, attach all original receipts, and (for internal grants) bring the form and receipts to Graduate Studies and Research for approval and routing to Accounts Payable. If money is owed you, it will be included in a near future payroll check, depending on the timing of the payroll cycle and the timeline of receipt submission. If you owe money (due to overpayment of advance), include a check made payable to EMU for the amount due.

Travel (after completion of trip)

1. Complete "Application for Travel" form (see Appendix E) and the "Actual Expense" report at the bottom.
2. Retain a copy of the voucher and make copies of all receipts for your file. The AP & AVP-R's office will not keep copies of the receipts on file.
3. Attach original receipts; for internal grants, send to the AP & AVP-R's office (Welch Hall) for approval.
4. The AP & AVP-R's office will forward your travel voucher with receipts to Accounts Payable.
5. If money is owed to you, it will be included in a near future payroll check, depending on the timing of the payroll cycle and the timeline of receipt submission.
6. If you owe money (due to advance overpayment), include check made payable to EMU for the amount due along with your travel voucher.

Tips

Travel in a personal car is reimbursable (see your departmental secretary or call Accounts Payable 487-0022 for the current amount per mile). Keep an accurate log of your car mileage. Travel to and from airports, airport parking, tolls, and cab fare are reimbursable, but only if you budgeted for it and kept original receipts. List all vicinity mileage separately. You will not be reimbursed for gasoline purchases if you request mileage.

To hire an EMU student employee

Your department secretary can help you with this process. Student employees are hired as though they work for your home department. If your secretary has any questions, ask them to

visit <http://career.emich.edu/new/employer/stuemp.html> or contact the AP & AVP-R's office at 487-3200.

When your student employment budget has been exhausted, you need to request that your department secretary complete an Expense Transfer (Appendix C) and attach a copy of the labor distribution. If there are any questions regarding this process please contact the AP & AVP-R's office.

Tips

Never pay a student out of your own pocket. If you have an award funded by the Graduate School, your student employee should be instructed to pick up his/her paycheck from your departmental secretary, who will also resolve any payroll problems the student may encounter. Remember, the student is employed by your home department.

To hire any other type of employee

Hiring an independent person outside the university is a very detailed process that requires strict adherence to all University policies and procedures. Please refer to Appendix F or go to the EMU website www.emich.edu/public/hr/HRFORM.html before you decide to use the services of a person who is not an EMU employee or student worker. Contact your department secretary or the AP & AVP-R's office to obtain information relevant to hiring an individual other than a student employee. As the University is committed to the principle of affirmative action, you are required to give due consideration to hiring minority and protected-class individuals.

Tips

Never pay an employee, student worker or outside organization/person out of your own pocket.