

ESSENTIAL NEWS FOR RESEARCHERS

In an effort to provide key information to Principal Investigators (PI's), faculty, staff and the campus community, Research and Sponsored Programs is launching ***Essential News for Researchers***.

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Essential News for Researchers –is an electronic communication intended to provide *noteworthy* information on updated policies, procedures, forms and due-dates as well as news and announcements specific to sponsored programs. Distribution will be via the Daily Bulletin and emails.

NEW Policies

Policies relevant to Sponsored Program Operations (SPO) can be found on the [website](#). Two **NEW** policies have been implemented and are effective immediately.

- 1) **Approval Authority Policy** - This policy provides guidance on the delegation and assignment of authority to approve transactions managed and executed by Research and Sponsored Programs; identifies the circumstances under which various approvals are needed; and requires that transactions benefiting an individual be approved by the next higher level of authority. [Read the full policy here.](#)
- 2) **Residual Balance Policy** - Residual Balances occur when a balance remains in a fixed price award after all obligations have been met and payment in full has been received from the sponsor. The direct cost balance in accounts, which have been awarded on a "fixed price" basis, as well as accounts with small balances that are not required to be returned to the sponsor, are to be expended at the discretion of the campus President. PIs who have a need for use of these balances to support their research and educational mission may submit a written request to the SPO office for continued access. [Read the full policy here.](#)

Transaction Processing

DOCUMENT – DOCUMENT –DOCUMENT Federal auditors have recently disallowed costs both at Buffalo State and other colleges and universities, due to the lack of appropriate documentation. When processing any type of transaction, one should include sufficient detail to provide a clear understanding of the purpose for the transaction, the benefit to the program bearing the cost, and proof of the actual cost incurred. This becomes extremely important when purchasing items that may have a dual (personal and business) use such as computers, cameras, meals and meeting expenses. In recent cases, the auditors disallowed shipping costs because there was insufficient documentation showing what was shipped and to where, only the vendor invoice showing a dollar amount was provided. In the second scenario, meeting expenses were rejected because there was no formal agenda or list of attendees so the auditors felt they could not determine that a business meeting was actually held. Ask yourself what

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a reasonable person would want to know about the transaction and then include the necessary pieces of information. If provided upfront, the chance of an auditor appearing at your door with questions is greatly reduced!

NOTE: SPO staff monitor these requirements closely and will continue to request supporting documentation when reviewing/approving all transactions.

Research Foundation (RF) Tax Exempt in NY, NJ, PA, TN and FL - As a non-profit organization, the Research Foundation is exempt from New York State and local sales and use taxes. The RF is also exempt from tax in New Jersey, Pennsylvania, Tennessee and Florida. When using RF funds to make a purchase, exemption from sales and use taxes must be requested. The RF Tax Exempt Number is printed on the bottom of the Purchase Order. If an order is made by telephone, the RF's tax-exempt status should be noted to the supplier.

Tax Exempt certificates to use for purchases and travel are available on the [SPO purchasing forms webpage](#).

Learning Opportunities /Training

Report Center One to One Training – In May 2014, new RF reporting tools became available for Principal Investigators and administrators to monitor financial information and transactions related to their sponsored program award(s). The new reporting environment provides two dashboards that replace the discontinued PIAI and Quick View tools. SPO staff are available to provide training to PI's and administrators learning to navigating the system. Group sessions may also be arranged. Contact [Lisa Gatti](#) for additional information.

Learning Tuesdays –is a collaborative learning and development curriculum developed at RFSUNY enabling RF employees and SUNY colleagues to strengthen their skills and knowledge of sponsored programs administration. Utilizing a livestreaming video technology, Learning Tuesdays enables people to discuss the policies, procedures, compliance and all topics related to RF business. Each program session is approximately 90-minutes, and recorded and archived for future viewing.

View a schedule of upcoming or past programs [here](#). Contact [Mary Kren](#) for additional information

Human Resources Updates

Benefits Open Enrollment is scheduled for **November 1- November 30, 2014** for Research Foundation employees. Enrollment will be an online process this year and detailed information regarding the process has been mailed to each employee at home. Also, on November 18, 2014, an Open Enrollment and Benefits Update via a streaming webinar is scheduled, click [here](#) for details. Please review this important information to make any benefit changes before the **November 30th** deadline.

Your feedback is welcomed. Please share thoughts/comments at rcomm@buffalostate.edu.