

**OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL**

Title: Post Grant Award

Procedure: 3-901

A. PURPOSE

The purpose is to document a procedure for establishing an organization and fund code for Grants and Contracts (ledger 5), monitoring activity and closeout of grants.

B. DESIGNATED STAFF

Grant Accountant
Financial Reporting Supervisor
Assistant Controller

C. PROCESSING CYCLES

Upon request

D. REQUIRED RESOURCE MATERIALS

1. "Request for Establishment of University Organization Code Form" and "Master Signature List"
<http://www.odu.edu/content/dam/odu/offices/budget-office/docs/RequestforNewBudgetUnitrev9-27-11.pdf>,
<http://www.odu.edu/content/dam/odu/offices/finance-office/data/master-signature-list.pdf>
Exhibit 1
2. Grant Award Notice/contract along with the Terms and Conditions from the appropriate University Department with all authorized University and Grant signatures. **Exhibit 2**
3. "Budget Adjustment Form"
<http://www.odu.edu/facultystaff/university-business/budget/development/forms> **Exhibit 3**
4. Memo requesting Org change. **Exhibit 4**

E. GOVERNING POLICY AND PROCEDURES

- OMB /Circular A-21 - Cost Principles for Educational Institutions
- OMB Circular A-110 - Uniform Administrative Requirement for Grants and Agreement
- Commonwealth of Virginia Cash Disbursements Procedures
- Sponsoring Organization
- University Policy and Procedures

F. CROSS REFERENCE TO OTHER PROCEDURES

None

G. OTHER UNIVERSITY OFFICES IMPACTED

1. Data Control in Office of Finance
2. University Budget Office
3. Office of Research
4. Grants and Contracts (Ledger5) Budget Units

H. INVOLVEMENT EXTERNAL TO THE UNIVERSITY

Grantor Agency

**OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL**

Title: Post Grant Award

Procedure: 3-901

I. PROCEDURE

Overview:

Organization codes are established to record accounting transactions for each grant by award year. Upon completion and approval of the "Request for Establishment of University Organization" form, the Project Directors and ODU Research Foundation, if applicable, are notified of their respective budget number. A copy of the grant budget is submitted to the Budget Office for processing.

Principal Investigators (PI)/Budget Unit Directors are responsible for managing and monitoring each award function or activity supported by the award to ensure all applicable guidelines and regulations are met by reviewing financial data recorded in Banner and preparing reports timely. The PIs must work to ensure that they maintain high standards, achieve their stated goals and objectives, meet agreed upon deadlines, stay within budget, expend funds as required, comply with the granting entity's terms and conditions, maintain appropriate records, meet financial and programmatic reporting requirements, and communicate results. The Grant Accountant is responsible for accounting, verifying that the expenditures/revenues relate to the specific objectives funded in the grant contract/agreement, provide guidance for budget changes and maintain effective control over and accountability for all funds, property and other assets.

Steps in Procedure:

1. Prior to any grant application being submitted to a grantor agency/organization, the Office of Research must review and approve the application to verify that the University can comply with the requirements stated in the award documentation.

2. Once the award notice is received, the Principal Investigator is responsible for completing the "Request for Establishment of University Organization (Org) Code" form and the "Master Signature List". **Exhibit 1**
 - a. Obtain blank form titled "Request for Establishment of University Organization Code" and "Master Signature List"
<http://www.odu.edu/content/dam/odu/offices/budget-office/docs/RequestforNewBudgetUnitrev9-27-11.pdf>
<http://www.odu.edu/content/dam/odu/offices/finance-office/data/master-signature-list.pdf>
 - b. Complete sections I through V. Most responses are obtained from the award notice.
 - c. Send all "Request for Establishment of University Organization Code" ledger 5 paperwork to the VP for Research for review and determination of who will manage the grant, ODU or ODU Research Foundation. See **Exhibit 1** - SECTION VI. The Office of Research will forward the completed form to General Accounting.
Note 1: If the form has already been completed by another office, review form for accuracy and completeness. Sign SECTION VI, under Finance Grants Accounting. **Exhibit 1**
Note 2: If the award is a renewal, send copy of new contract (**Exhibit 2**) to Data Control with attached memo (**Exhibit 4**) requesting Org change (usually last number which represents the FY of renewal year). Fund number will remain the same, but the termination date will be extended to the new closing date.

3. The Grant Accountant and the Financial Reporting Supervisor will review all awards and supporting documentation to ensure that the required data and proper approvals are completed before pre-assigning the account number.
 - a. New Awards - the Grant Accountant will assign the Org as described below in 3c, plus the first three digits of the fund number (Depending if Private or State 034, State Appropriations 033, or Federal funded 031).
 - b. Renewals - A new org account number is assigned by the Grant Accountant. The last digits will change with the FY if possible. The fund number remains the same.

**OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL**

Title: Post Grant Award

Procedure: 3-901

- c. Example of coding structure for 5GCC%:
 - a. 5 stand for Ledger 5 (Grant and Contracts).
 - b. GC stands for Department / School that was awarded the grant/contract.
 - c. C stands for next Alphabet (Dept/School may have 5GCB4).
 - d. 4 stands for fiscal year grant awarded (2004).

4. "Budget Adjustment Form" must be completed and attached to the "Request for Establishment of University Organization Form". Review to make sure funds to be loaded are in the correct sub-account and revenue account and the correct award amount. **Exhibit 3.**

5. Once the Org Code has been established in Banner by Data Control, the Financial Reporting Supervisor will initial the "Budget Adjustment Form" and submit it to the Budget Office to have the new budget loaded. The Grant Accountant will also notify the requestor and ODU Research Foundation, if applicable, via email of the new budget code.

6. The Grant Accountant, or Grant & Contract Administrator (GCA) for those accounts managed by ODU Research Foundation, will compare grant expenditures/outlays with budget amounts to monitor and track appropriate activity and ensure reporting deadlines are met timely. Review expenditures for compliance with allowable cost within the respective grant terms, applicable Federal, State, Private and University guidelines. Report to the Principal Investigator or the designee any account discrepancy so that it will result in a timely resolution.

7. At the close of an award period, the Grant Accountant or GCA for ODU Research Foundation managed accounts, will notify the Principal Investigator via e-mail that the award has ended and what reporting is required. They will also be notified of any budget account cash deficits or excess. Most awards have a 60 - 90 day close out period to allow for all expenses to clear the system. Once the close out period has expired the following steps will be taken via e-mail:
 - a. The Grant Accountant will review the grant at the end of the close out period to determine the grant status. If there are any outstanding issues: cash deficit/excess or incomplete reports, the Project Director will be notified to complete the required documentation within 14 days.
 - b. If no response to the 1st notice is received within the given deadline, a 2nd notice will be sent to the Project Director, Budget Unit Director and the VP for Research for action.
 - c. If the 2nd deadline is not met, a 3rd notice will be sent to the same parties listed in 7b plus the VP for the area.

8. All non-Federal open ended awards are reviewed at year end during the ledger 5 rollover and responsible departments are notified by the Grant Accountant if there has been no activity within the least two years.

9. When all final reports have been completed and the cash balance has been cleared, the Grant Accountant will request that the Budget code and fund, if applicable, be terminated in Banner. This process should be completed within 60 days after the end of the final close out period.

Contacts:

For questions regarding this procedure and/or practice contact the Financial Reporting Supervisor in General Accounting at 683-3052.

**OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL**

Title: Post Grant Award

Procedure: 3-901

Exhibit 1

OLD DOMINION UNIVERSITY Revised 5-5-2011

SECTION IV: Budget Information

1 Will this Org be effective for more than the current fiscal year?
 Yes _____ No

2 (a) If yes, attach a Budget Adjustment Form listing the revenue and expenditure accounts by sub-account code.
 (b) If no, attach a Budget Adjustment Form listing the revenue to be collected and the personal service expenditures by sub-account code. List the non-personal service expenditures by pool accounts.

SECTION V: General Information

1 Suggested Account Title (35 characters max)
ODU PD-DMV Selective Enforcement

2 Budget Unit Director of Account (per University Policy ODU employees only):
 Name/Title GEORGE VOTAVA / INTERIM CHIEF OF POLICE
 UIN# 00350771
 Org/Dept ODU POLICE DEPARTMENT / ISFOO
 Location 4516 MONARCH WAY, NORFOLK VA 23508
 Telephone # 757 683 4003
 New Budget Unit Director Yes _____ No

3 The attached Master Signature List Request Form was completed and sent to the Finance Department Data Control Manager (Date _____), to be used to add the new Organization Code to the University Master Signature List.

4 Signature of Requestor George Votava

SECTION VI: Approval

Approval must be made in the order designated below. If the request is disapproved at any level, the form is to be returned to the preparer noting the reason for disapproval. Upon final approval Finance Data will notify the originator of the org code number(s) to be used.

1	Action	Signatures	Date
	<i>Establishment of Ledger & Grant/Contract Budgets require Approval of VP for Research and the Office of Finance Grants Accounting</i>		
	<i>Approval for Grant to be managed by Old Dominion University</i>		
	Vice President for Research	<u>See email attached</u>	
	(For General Accounting Use Only: University <input checked="" type="checkbox"/> Research Foundation _____)		
	Finance Grants Accounting	<u>M. W. [Signature]</u>	<u>9-26-11</u>
	Dean/Director	<u>George Votava</u>	<u>9-15-11</u>
	Vice President (Designee)	<u>[Signature]</u>	<u>9/15/11</u>
	Associate Budget Officer	_____	_____
	Director Finance & Accounting Operations	_____	_____
	Data Control Manager	_____	_____

Requestor/NewBudgetUnitrev5-5-11.xls:0204

5/5/2011 12:05 PM

3

**OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL**

Title: Post Grant Award


Procedure: 3-901

Request to be Added to the Master Signature List – Old Dominion University Page 1 of Attach continuation sheets to add additional names to the signature list for the same budget. A signed page 1 must be attached to any continuation sheets.					
Submit this form to add individuals to the Master Signature List. Individuals must be on the Master Signature List in order to sign against budget codes for any purpose.					
Signature authority will only be granted to Old Dominion University employees.					
The individual approving this request must be the Budget Unit Director (BUD) or an official BUD Delegate.					
Request Date		Org Code			
Requestor Printed Name		Requestor Title			
Signature					
Please add the following individual(s) to the Master Signature List for the specified budget (org) code.					
Printed Name	UIN	Title	Campus Tel: #	Office Location	Signature
Submit this form to: Linda Meyers Finance Systems Manager Office of Finance <small>Revised April 17, 2015</small>					

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Post Grant Award

Procedure: 3-901

		Department of Motor Vehicles Grant Budget Lines		Date Run: 01-AUG-2011		
SC-2012-52047-4425 - Old Dominion University Police		Project Director Initials: MCN		Date:		
Category	Line Item Desc	Qty	Individual Cost	Total Cost	Fed Fund Amount	Matching Funds
Personnel Fringe Benefits	Selective Enforcement Overtime hours.	200	35.00	7,000.00	7,000.00	0.00
Training / Travel	VAHSO approved training	1	300.00	300.00	300.00	0.00
Other Direct Costs	Fuel and maintenance costs for police vehicles.	1	1,460.00	1,460.00	0.00	1,460.00
Total:			1,795.00	8,760.00	7,300.00	1,460.00

Note: Example pages are a portion of agreement

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Post Grant Award

Procedure: 3-901

HIGHWAY SAFETY GRANT AGREEMENT
GENERAL TERMS AND CONDITIONS

TSS 012B (08/02/11)
Page 4

1. Purpose and Background. The Department is awarding this grant to support the implementation of highway safety projects by state, local and non-profit partnerships. Funds are made available for projects that: (1) support statewide goals; (2) identify problems experienced by High Emphasis Communities, which are jurisdictions with the highest crash severity problem; (3) creatively incorporate alcohol awareness and occupant protection safety; (4) are innovative with potential statewide application or ability to transfer to other jurisdictions; and (5) have statewide significance and address the federal program areas under Public Law 109-59, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU).
2. Paid Media. Grants consisting of \$100,000 or more in paid media funds will be required to perform pre- and post-surveys during the Grant Period. The level of assessment is based on the cost of a paid advertising campaign as follows:
 - a. Level 1, for a paid advertising campaign of up to \$100,000:

At a minimum, an assessment must measure and document audience exposure to paid advertised messages and the number of airings or print ads devoted to each announcement. The size of the audience needs to be estimated using a source appropriate for the medium used, such as Arbitron or Nielsen ratings for radio and TV. More specifically, all paid advertising for which the state used 402 funds must include documentation stating how many paid airings or print ads occurred and the size of the audience reached. Include the number of free airings or print ads that occurred and the size of the audience reached.
 - b. Level 2, for a paid advertising campaign greater than \$100,000:

In addition to providing the above Level 1 documentation, a more extensive assessment is required to measure target audience reaction. One or more of the activities in the following list may be used to assess how the target audience's knowledge, attitude, or actions were affected by the message(s):

 - Mail surveys;
 - Telephone surveys;
 - Focus groups;
 - Mail intercept interviews;
 - Direct mailings;
 - Call-in centers;
 - Newspaper polls;
 - Household interviews;
 - Before and after approach, which compares system status before and after the introduction of the message; and
 - Control region approach, which relates one study site exposed to the message to a similar site that is not exposed to the message.
3. Equipment. Costs for equipment are allowable under specified conditions. Costs for new and replacement equipment with a useful life of more than one year and an acquisition cost of \$5,000 or more must be pre-approved before a Subgrantee purchases the equipment. Such approval shall be obtained by the Department from the National Highway Transportation Safety Administration (NHTSA) regional manager in writing, and Subgrantee will be notified by the Department when this approval has been secured. Federal government requirements mandate that the Department maintain an accurate accounting and inventory of all equipment purchased using federal funds, and Subgrantee shall comply with applicable reporting requirements that may be specified in the Highway Safety Grant Program Manual and amendments thereto.

Project Director's Initials MEH

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Post Grant Award

Procedure: 3-901

TSS 012B (08/02/11)
Page 5

Subgrantee must request advance, written approval from the Department to sell, transfer or dispose of any and all non-expendable equipment purchased in whole or in part with the use of federal highway safety funds. Disposition of funds from the sale of equipment to another entity must be agreed upon by the Department and the Subgrantee and approved by NHTSA and the Department. In the event of a conflict between this section and OMB Circulars A-21, A-122, 2 CFR Part 225 (previously OMB Circular A-87) or 45 CFR, Subtitle A - Appendix E to Part 74, the provisions of the applicable Circular control (except where inconsistent with statute).

4. Reports and Deliverables. Quarterly Progress Reports shall be provided to the Department by the dates indicated:

January 31, April 30, July 31, and November 5.

Each Progress Report shall address the Subgrantee's progress in fulfilling items listed in the Statement of Work and Special Conditions, including funded elements of the Subgrantee's proposal. These reports should include the findings from the evaluation component of the proposal and should indicate the criteria and methods by which the progress of the initiative has been evaluated. The format for Progress Reports will be provided to the Subgrantee, but, at a minimum, will require an assessment of the program's plan with actual accomplishments during the past quarter, partnership involvement and satisfaction, expected follow-up, changes/problems with the plan and how they will be addressed, a financial summary of expenditures for the reporting period and planned accomplishments during the next quarter. The final Progress Report shall include a comprehensive, detailed report of all grant activities conducted during the full grant performance period; including a final summary of expenditures.

5. Monitoring. The Department shall, throughout the Grant Period under this Grant Agreement and any extension of the program which is the subject of the Grant Agreement, monitor and evaluate the events, activities and tasks performed in connection with the program to include financial feasibility and progress of the grant and the Subgrantee's continuing fiscal responsibility and compliance with applicable requirements and the terms and conditions of this Grant Agreement. Such monitoring and evaluation shall not in any manner relieve or waive any obligations of Subgrantee under this Grant Agreement or pursuant to applicable state and federal law, regulations or rules. Any representation to the contrary by the Subgrantee to any third party is strictly prohibited and may be grounds for the termination of this Grant Agreement by the Department.
6. Audit. Subgrantees receiving a single or multiple awards totaling \$500,000 or more are required to submit their most recent audit report by March 15. The Subgrantee shall comply with the requirements of the Single Audit Act (Public Law 98-502) and subsequent amendments; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and the American Institute of Certified Public Accountants' (AICPA) Statement on Auditing Standards (SAS) 99, Consideration of Fraud in a Financial Statement Audit.

The state auditor may conduct an audit or investigation of any entity receiving funds from the Department, either directly under the Grant Agreement or indirectly through a subcontract under the Grant Agreement. Acceptance of funds directly or indirectly under the Grant Agreement constitutes acceptance of the authority of the state auditor to conduct an audit or investigation in connection with those funds. In the event an audit reveals unallowable expenditures, the Subgrantee will be responsible for repayment to the Department of such unallowable expenditures.

7. Closeout. Subgrantees are required to submit final requests for reimbursements and final Progress Reports according to the schedule identified in the Procedures for the Transportation Safety Grants Program that are provided with the issuance of the Grant Agreement. Requests for reimbursements submitted after November 5th will be denied.

Project Director's Initials McH

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Post Grant Award

Procedure: 3-901

TSS 012A (08/02/11)
Page 3A

Subgrantee Name: Old Dominion University Police Project #: SL-2012-52047-4425-20.600

2. State any special programmatic requirements here; e.g., Click It or Ticket Mobilizations must be conducted during a specified time period during the grant year.
 - a. Must participate in the Click It or Ticket Campaign's pre and post seat belt survey during the period of the May 2012 mobilization.
 - b. Must participate in the Click It or Ticket Enforcement Campaign during the May 2012 mobilization.
 - c. Must participate in the Checkpoint Strike Force Campaign and sustained enforcement during the period of October 1, 2011 through September 30, 2012.
 - d. Must attend all required DMV Grant mandated training.

Project Director

MOH
Initial


09-01-11
Date

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Post Grant Award

Procedure: 3-901

Exhibit 4


Office of Finance • Alfred B. Rollins, Jr. Hall • Norfolk, VA 23529-0045 • Phone 757-683-3030

Acting Administrative Operations Officer
(757) 683-5330
Cell: (804) 221-1582

January 27, 2012

Director of Finance and Accounting Operations
(757) 683-4795

Director of Financial and Workflow Applications
(757) 683-4134

MEMORANDUM

TO: Lanette Stone
Data Control Fiscal Tech

FROM: Metoka Wiggins
Grant Accountant

SUBJ: Request for Establishment of ORG Code

Please establish a new organization code for the attached grant, 5BLG2/031993. It is an extension of 5BLG1/031993 with the fund number remaining the same. The grant was renewed for the period of 09/30/11-09/29/12.

Thanks for your help and should you have any questions or require additional information, please advise.

Attachment

Metoka Wiggins_Grant Specialist_204 G Rollins Hall_Norfolk, VA 23529_757-683-3045_mwiggins@odu.edu

Old Dominion University is an equal opportunity, affirmative action institution.