Closing Out Your Grant: The 90 Day Rule

The process leading up to the end of a grant can be daunting. The initial instinct is to ignore the financials and focus solely on the programmatic performance report. However, ignoring the financials can cause problems with closing out the grant properly. PIs should work with their department Office Manager to review the fiscal status of their grant 90 days prior to the end of the grant. The important fiscal categories to review are encumbrances, subcontract agreements, tuition and stipend payments, cost-share commitments, and payroll/effort.

Encumbrances

Encumbrances are expenditures that have been estimated and earmarked to pay a specific vendor and/or consultant. Encumbrances in the financial system are normally purchase orders related to paying a consultant, subcontracts, and/or other vendors. These encumbrances should be reviewed to ensure that all payments have been processed. Encumbrances will also remain in the system unless the purchase orders (PO) are requested to be closed out by the Accountable Officer and/or Office Manager on behalf of the PI. For example, if a PO was generated to encumber $1000 for a consultant payment, but the consultant only invoiced for $900, the remaining $100 will stay encumbered. To release the $100 encumbrance, a PO Change order form must be completed to "officially" close the PO. In addition, any requisition request that did not generate to a PO will remain in the encumbrance category. To release unutilized requisitions, the staff who initiated the requisition must go into the FAST financial system and cancel the request.

Subcontracts

Subcontract agreements require a review of the deliverables within the scope of work to confirm that the subcontract recipient fulfilled all the requirements for invoicing and/or reporting documentation. PIs must sign the invoice indicating (1) Approval for payment process, (2) Satisfaction with subcontracts performance, and (3) Satisfaction with back-up documentation to justify invoice processing.
Tuition & Stipend Payments

Grants that allow tuition and/or stipend payments require a careful review. Federal grant guidelines regarding tuition and/or stipends state that unspent any stipend/tuition are to be returned to the agency and cannot be re-budgeted unless approved by the agency.

Cost-Share/Match Commitments

Grants that require cost-share/match must have the documentation that shows such matches have been met. For third party cost-share/match, there is a form that the third party will need to complete. This form can be found on the Division of Sponsored Research website at:

www.research.usf.edu/sr/costsharing/

Payroll/Effort

Effort should be reviewed at the end of each semester to ensure accuracy in demonstrating the PI’s and other staff members effort that benefits a grant project. Effort is generated by the GEMS payroll history that is triggered by the department’s distribution of salary allocation to a specified chartfield. For the 90 day review, payroll (this includes fringe associated with salary) should be projected out to the end of the grant date. This will ensure that the project will not be overspent by the end of the granting period. In addition, workers compensation related to payroll is posted in the financial system after USF’s fiscal account period for that month has closed. Since workers’ compensation posting is about two months behind, it is a good practice to include the cost to the payroll projection.

Reviewing the project’s key financial components 90 days prior to the end of the grant helps with ensuring a “smooth” closeout process. It is also important to note that expenditures of a large amounts conducted towards the end (30 days or less) of a project should be minimal. Unless there are extraordinary circumstances that warrant a last minute purchase of equipment, consultant payment, travel, bulk supply purchase, etc. In most cases, these last minute expenditures will require Division of Research and/or Research Financial Management review and approval. This can be avoided when there is an active review of the project’s financials 90 days prior to the grant end date. At the end, PI’s might feel some relief to see the light at the end of the tunnel and/or a moment of sadness in seeing the end of the tunnel. Whatever the feelings that the PI might experience, it is important to remember to review the financials often and to plan ahead in accordance with grant guidelines to ensure that the process is smooth as possible.

*Please note that these are common themes in reviewing fiscal reports, this does not, however, necessarily apply to all grants. Each grant is unique with respect to the guidelines of the sponsoring agency.

- Maniphone Dickerson, Coordinator for Research Programs & Services (October 2008)
This is to extend CONGRATULATIONS to the faculty and staff listed below who have successfully secured the following research and training grants.

(NOTE: As of September 30, 2008)

**State Level**

**Patricia Linder & Marilyn Kline (Anchin Center)**
FDOE  
$111,600  
1 year  
Florida Reading First External Evaluator  
Conduct the evaluation of the FDOE implementation Reading First Program for the 2008 academic year

**Bruce Jones (Anchin Center)**
School Board of Orange County  
$52,850  
1 year  
Florida Digital Educator Program  
Anchin Center will conduct the summative evaluation and research the effectiveness of the Program

**Roy Winkelman (FCIT, Secondary Education)**
School Board of Orange County  
$120,547  
1 year  
Florida Digital Educator Program  
FCIT will provide professional development programs on enhancing technology through technology to school teachers, including Summer Institute Workshops, follow-up on-line mentoring and face-to face training.

**Patricia McHatton (Special Education)**
School Board of Hillsborough County  
$36,985  
1 year  
Smaller Learning Communities Project  
Deliver service learning staff development to teachers at the SLC schools.

**Donna Elam (Anchin Center)**
School Board of Hillsborough County  
$69,914  
1 year  
Magnet School Assistance Program  
Provide training in culturally competent classroom and school site leadership to assist teachers and administrators in gaining the specialized skills necessary to be effective leaders and instructors at diverse schools
Donna Elam (Anchin Center)  
School Board of Hillsborough County  
$161,247  
1 year  
Hillsborough Choice  
Provide research, planning implementation oversight, and materials development to support the integration of culturally competent instructional practices into curriculum and instruction. COEDU team will also direct the evaluation activities.

Brian Mann (Anchin Center)  
School Board of Hillsborough County  
$114,790  
1 year  
Smaller Learning Communities Initiatives  
Provide a documentation analysis and technical assistance (DATA) team which will meet with both the project leadership and the individual schools on a regular basis to assist both groups in data analysis and interpretation.

Michael Berson (Secondary Education), Donna Elam (Anchin Center) & Liliana Rodriguez Campos (Measurement)  
School Board of Hillsborough County  
$487,512  
15 Months  
Project Educating Learners to Engage in Civics Today (ELECT)  
Dr. Berson will oversee the grant K-12 Social Studies week-long Summer Institute, cybercitizenship instruction, resource and training development and oversight of the interactive CD-ROM and model lesson plan development. Dr. Elam will provide research, planning, implementation, and material development in regards to the integration of culturally competent instructional practices into the project. Dr. Rodriguez-Campos will direct the evaluation activities.

Roy Winkelman (FCIT, Secondary Education)  
Miami University  
$18,360  
1 year  
English for Speakers of Other Languages (ESOL) Mentoring Initiative for Academics and Methods Infusion  
FCIT will provide resources and technical support on TAPESTRY website.

Michael Curtis & George Batsche (Psychological & Social Foundations)  
Florida Department of Education  
$385,800  
1 year  
Healthy Schools Project  
The project will assist the Florida Department of Education in providing training, consultation, resources development, technical assistance and personnel and travel administration in three components: HIV/AIDS Prevention Education, Nutrition Education, and Tobacco Prevention.

JoEllen Carlson (IIRP & At Risk)  
Florida Department of Health  
$8,600  
3 months  
Early Intervention At Risk, Research, Pilot and Demonstration project  
Provide 165 copies of the directory of Early Intervention At Risk, Research, Pilot and Demonstration projects in Florida 2007-2008 and electronic copy of the same directory.
FACULTY PUBLICATIONS


**FACULTY PRESENTATIONS**


RESEARCH EVENTS

USF Research Week

IN CELEBRATION OF USF RESEARCH WEEK

COLLEGE OF EDUCATION
WILL FEATURE FACULTY, STAFF and STUDENT RESEARCH PRESENTATIONS AND DISPLAYS ON

THURSDAY NOVEMBER 6, 2008 3:00 pm – 6:00 pm
TECO ROOM

Brief Comments (3:15 – 3:30 pm)
- USF Senior Vice President for Research and Innovation, Karen Holbrook
- Dean Colleen Kennedy
- Associate Dean for Research Bruce Jones

Video-Conference Presentation - U.S. Department of Education
Followed by Q & A (3:30 – 4:15 pm)
Associate Commissioner, Elizabeth Albro, National Center for Education Research,
Institute of Education Sciences (IES)
Education Research Grant Funding Opportunities

Click Here for Full Program

CONTACT INFORMATION: COEDU Office of the Associate Dean for Research x5959


Grant Oversight Workshops

MARK YOUR CALENDARS!!!
FACULTY, STAFF and OFFICE MANAGERS
GRANT OVERSIGHT WORKSHOP SESSIONS (2008-2009)

SESSION ONE
Friday, November 14, 2008
10:00 am – 12:00 pm (Location: EDU 253)
Institutional Review Board (IRB) Training and Certification
IRB Trainer: Various Menzel, Research, Integrity & Compliance
and
Navigating the Proposal Submission Process
Guest Speaker: Priscilla Pope, Division of Sponsored Research (DSR)

SESSION TWO
Friday, January 23, 2009
10:00 am – 12:00 pm (Location: EDU 219)
Principal Investigator Oversight and the Importance of Grant Compliance
Guest Speaker: Jeff Muir, University Audit & Compliance (UAC)
and
Surviving an Audit
Guest Speaker: Kate Head, University Audit & Compliance (UAC)

SESSION THREE
Friday, February 27, 2009
10:00 am – 12:00 pm (Location: TECO Room)
Overseeing Your Grant: Human Resources (HR) Protocol
Guest Speaker: Ms. Ruby Jackson, College of Education (COEDU)
and
Monitoring Your Grant Financials: “The Do’s and Don’ts”
Guest Speaker: Jennifer Condon, Research Financial Management (RFM)

SESSION FOUR
Friday, March 20, 2009
10:00 am – 12:00 pm (Location: TECO Room)
The Grant Close-Out Process: “Keeping It Real”
Guest Speaker: Jennifer Condon, Research Financial Management (RFM)
Priscilla Pope, Division of Sponsored Research (DSR)

Session Facilitation: Bruce Jones, Grace Wang and Moni Dickerson
RESEARCH ANNOUNCEMENTS

Good News!

The Office of Research & Innovation is pleased to announce that the Faculty Internal Awards Program will be reactivated in Spring Semester 2009. The USF Research Council is evaluating the programs and budget now, and they will send details about the revised Spring program in late November.

Please check our Web site periodically for updates and additional information:
http://www.research.usf.edu/sr/internal_awards/

ADR CONTACTS

Dr. Bruce Jones: Jones@coedu.usf.edu
Ms. Grace Wang: GWang@coedu.usf.edu
Ms. Maniphone (Moni) Dickerson: Dickerso@coedu.usf.edu

(813) 974-5959

ADR Layout & Coordination: Lindsay Kaufman