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ALSO OF INTEREST



3/29/17 - [NCURA Lifecycle of the Award Webinar Series](#) begins; 9:00 a.m., 118 Academic Success Center

4/7/2017 - March Error Clearing Deadline

5/3/2017 - April Error Clearing Deadline

6/5/2017 - May Error Clearing Deadline

6/15/2017 - University-Wide Post Award (PAWS) Meeting; 1:30-2:30 p.m., 118 Academic Success Center

LETTER FROM THE DIRECTOR

GCA has two new employees who have joined the team in the past couple of months. We welcome Tom Breazeale, who came from South Carolina Vocational Rehabilitation Department and Austin Grant, who moved from the Vice President for Research Administrative Office. The Contact Us button here provides a link to our updated list of fiscal managers and sponsor assignments.

In an effort to improve our internal controls, we are and will be implementing and improving policies, procedures, and forms over the next few months, some of which are in this newsletter. Please share this newsletter with those employees involved in or impacted by these updates.



Robert H. Erud

PROPOSED POOLED FRINGE BENEFIT RATES FOR FISCAL YEAR 2017-2018

For planning purposes, the proposed [Pooled Fringe Benefit Rates for Fiscal Year 2017-2018](#) are available on the Controller's website.

The proposed pooled fringe rates have been submitted to the Department of Health and Human Services for review. Their approval is anticipated by the beginning of the next fiscal year.

IN OTHER NEWS

CONSULTANT VS. EMPLOYEE

The IRS 20 Factor Test on Employment Status (attached) provides guidance in determining if an individual is an employee or a consultant.

An individual performing an activity that is related to their current employment with another entity must be hired as a Clemson University employee. Employees of other State agencies hired by the University may be subject to dual employment rules. Consideration should be given to providing a sub-award to the other entity.

All employee compensation is reported on a W-2 Form. This compensation triggers withholding from the employee for FICA, federal and state taxes as well as the University's share of the FICA contribution. Consequently, the University will report these amounts to the Social Security Administration, Internal Revenue Service, and SC Department of Revenue.





PI APPROVALS ON EXPENDITURES

The updated policy and procedure on [Sponsored Program Expenditures Authorization/Approval](#) has been updated and was effective December 15, 2016.

The policy indicates that a PI is expected to approve all sponsored programs expenditures unless, under limited circumstances, a designee is defined. Examples noted by Internal Audit did not appear to meet circumstances defined. The individual who is reconciling must be checking for approvals.

The procedure provides details on delegating authority.



NEW COST TRANSFER REQUEST FORM AND UNALLOWABLE COMPENSATION COSTS

A policy on [Grants and Contracts Administration Cost Transfers](#) has been developed and is in effect as of March 15, 2017.

As a result of the Unallowable Compensation Costs audit finding, GCA will now have a team of individuals that will be reviewing all corrections that include a debit/charge of \$500 or more per line TO a sponsored project (fund 20).

A new [Grants and Contracts Cost Transfer Request Form](#) will be used and must be sent to cuspaaclemson.edu with the details of the correction after all prior approvals have been obtained. After GCA reviews, an email response will be provided with an approval or requesting further documentation or explanation to support the correction.



AUTHORIZATION FOR RESIDUAL BALANCE TRANSFER FORM (FIXED PRICE TRANSFERS)

A new [Authorization for Residual Balance Transfer Form](#) has been developed that is required when the residual balance is greater than 10% of the direct award amount on fixed price contracts. The form must be submitted to GCA with a justification for the balance.

GCA will run the Budget/Expenditure/Balance query and send the package to the VPR for approval.

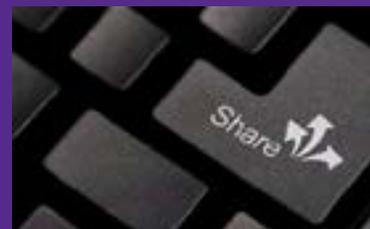
Upon approval, GCA will process the journal entry for the transfer.



COST SHARING

Departmental and College Staff can review the Document Panel for sponsored (fund 20) projects that require cost sharing. College and/or Department Staff also should be checking at least quarterly to ensure that cost sharing expenditures are posting to the appropriate companion projects; i.e., 142, 152, etc.

The GCA Fiscal Manager reports the cost sharing for federal projects on the quarterly financial report as well as invoices to the sponsor.



If you know of someone who may benefit from the information contained in the GCA newsletter, please feel free to share!

Contact name and e-mail address should be provided to Lori Martin at dmartin@clermson.edu or Gina Cofield at gcofiel@clermson.edu.