

Rutgers Graduate School of Education Grant Processes and Procedures Information Guide

November 2025



Dear Colleagues,

We hope this guide makes research, grant writing, and grant management processes easier for you in your role at Rutgers GSE. We have organized it to correspond with the many parts of the grant process, and to be as straightforward as possible. We include a glossary of terms, pre- and post- grant award checklists, and helpful appendices with detailed information. Good luck with your research, and in your effort to secure grant funding.

All my best,

A handwritten signature in black ink that reads "Marybeth Gasman".

Marybeth Gasman, Associate Dean for Research
Samuel DeWitt Proctor Endowed Chair & Distinguished Professor

Special thank you to authors Carolyn Nalewajko & Terri Bolla, editors Navi Kaur and Jacinda Nembhard, and designers Natalie Passov and Gisselle Criollo.

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GLOSSARY OF IMPORTANT GRANT TERMS

Allowable cost – A cost that can be paid by the grant and is necessary for carrying out the grant-funded project. An allowable cost must be reasonable and allocable.

Authorized signatory – Signature of person legally responsible for making agreements on behalf of an organization.

Budget – Financial plan for conducting a project submitted and/or approved by the funding source. It is the estimated cost of performance of the project as set forth in a proposal or in the notification of the grant award or contract. After the award, the approved budget becomes a spending guide for the project.

Budget adjustment – The act of amending the budget by moving funds from one expense category or line item to another. Sometimes this requires prior approval from the sponsor.

Budget justification – A detailed clarification of the budget items. It also explains how dollar amounts in the budget were determined.

Consulting/Independent professional service – Pertains to the specialized services provided to Rutgers by non-university individuals such as consultants. These individuals may be U.S. citizens or resident aliens, and for tax purposes, are either considered an individual, sole proprietor, association, or other non-incorporated entity. A nonresident alien also can provide independent professional service.

Co-Principal Investigator (Co-PI) – The Co-PI is a senior member of the key personnel team who works in partnership with the PI assisting with the development and/or execution of the project and determining the intellectual content. There can be more than one Co-PI on a grant, and they can either be from the same institution as the PI or from another institution.

Direct costs – Allowable expenses that are required to carry out the project. They can include salaries, fringe benefits, supplies, travel, equipment, printing, duplication, consulting, transcriptions, etc.

Effort Compensation Certification & Reporting (ECCRT) – In accordance with 2 CFR Part 200, ECCRT is the University's internal control for providing assurance to sponsors that: Remuneration charged to sponsored programs are justifiable, reasonable, and allocable to the respective sponsored projects, in relation to the work performed, and that faculty and staff have met their commitments to sponsored projects including cost-sharing. PIs are responsible for certifying their effort, as well as any staff member's effort working on their grant projects, twice a year.

Financial report – Most sponsors require annual, interim and/or final financial reports to be submitted to reflect the actual expenditures spent against the budget. As a recipient of sponsored funds, the University is required to provide accurate and timely reporting of project expenditures at intervals indicated in the award terms and conditions.

Fringe benefits – Benefits such as life and health insurance, retirement, unemployment compensation and workers compensation that are paid in addition to salary. Fringe must be included in any grant budget at the appropriate rate (the current rates listed below are effective 7/1/2025). Important: Rates change every year, effective every July 1.

- ▶ For PI summer salary and hourly employees, the rate is 7.65% (FICA and Medicare).
- ▶ For PI course buyout, full-time employees, and contracted Class 3 employees, the rate is 39.79% for grants. (73.32% for non-sponsored funds)
- ▶ For post doctoral associates, the rate is 24.78% for grants. (48.14% for non-sponsored funds)
- ▶ For graduate assistants, the rate is 22.00% for grants. (32.63% for non-sponsored funds)

Grant – External funding award made based on a submitted proposal, usually in response to application guidelines. This can also include external fellowship applications.

Grant period – The period agreed upon by the grantor/sponsor and grantee during which a funded project is in operation. Allowable project costs may be charged to the project only during this time.

Grantee – Any legal entity that assumes fiscal responsibility, accountability for managing awarded funds, supervision of grant supported activities, and submission of final reports.

Grantor/Sponsor – Funding source which has agreed to provide financial support in the form of a grant. An external funding source that enters into an agreement with the college to support research, instruction, public service, or other sponsored activities. Sponsors include private businesses, corporations, foundations and other not-for-profit organizations, other colleges/universities, and federal, state, and local governments.

Honoraria – An honorarium is a payment that functions as a token of appreciation to an individual for participation in a special—and typically nonrecurring—activity at a university event for which payment is not required. This method of payment is usually made as a “thank you.” Normally, an honorarium is given in conjunction with an academic activity. No honorariums should be paid to a university employee.

Human subject – A human subject means a living individual about whom an investigator (whether professional or student) conducting research obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or obtains, uses, studies, analyzes, or generates identifiable confidential information or identifiable biospecimens.

Indirect costs – These costs are sometimes referred to as overhead or Facilities & Administrative (F&A) costs. These expenses are indirectly associated with the sponsored project. They can include administrative expenses, utilities, maintenance, facilities, etc. They are usually expressed as a percentage of total direct costs as/if allowable by the sponsor.

Indirect cost rate – A percentage established by a federal department or agency for a grantee organization, which the grantee uses in computing the dollar amount it charges to the grant to reimburse itself for indirect costs incurred in doing the work of the grant project. Effective until 6/30/2027, the on-campus rate is 57% and the off-campus rate is 26%.

Letter of intent (LOI) – A brief letter, sometimes required by the sponsor, containing a description of a proposed project, an estimated budget, and information on the applicant. Sometimes it is required to allow the funding source to screen out ineligible applicants or projects not consistent with the program's priorities. This screening saves considerable time for both the source and the applicant.

Modified total direct costs (MTDC) – Modified total direct costs base consists of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each external subaward (regardless of the period of performance of the subaward under the award). MTDC excludes capital equipment, charges for patient care, rental costs of offsite facilities, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward more than \$25,000.

No-cost extension (NCE) – A No-Cost Extension is an extension of the period of performance beyond the expiration end date of the award. Extensions are sometimes needed to allow the Principal Investigator to successfully complete the project. As the phrase "no cost" suggests, there is no additional funding provided by the Sponsor. A No-Cost Extension may be requested by the PI when all three of the following conditions are met (at least 60-90 days before the award end date):

- The end of the project period is approaching.
- There is a programmatic need to continue the research.
- There are sufficient funds remaining to cover the extended remaining effort.

Participant support – Costs used to pay program participants small stipends and reimbursement of travel costs or other out-of-pocket costs incurred to support attendance at a workshop, conference, seminar, symposium or other short-term training or information-sharing activity. Participants are the recipients of the training envisioned by the grant or contract. Principal investigators, researchers, various assistants, trainers, or others needed to direct, assist, and carry out the project/training are not participants.

PIVOT – PIVOT is a searchable database of available funding opportunities from federal, corporate, and private foundation sponsors in all disciplines. In addition to automating your funding search, this comprehensive resource also has a function that helps aid collaboration as it integrates scholarly profiles which allow the user to find collaborators with the same interests. It can be easily accessed for free using your NetID at pivot.proquest.com. More information can be found here: <https://research.rutgers.edu/researcher-support/find-funding>

Principal Investigator (PI) – The PI is the individual who assumes full responsibility for a research project, including the supervision of any co-investigators, research assistants, house staff and students. The Institutional Review Board (IRB) only recognizes one principal investigator per human subjects research study, no matter how many research sites may be involved. Other individuals may be named co-investigators. The principal investigator must possess the expertise, time, and commitment to conduct and provide the necessary oversight for all aspects of the study and must be willing to accept full responsibility for the study. In multi-site studies for which Rutgers is the coordinating institution, the principal investigator assumes the responsibility for the conduct of the study at each performance site and by each site-specific principal investigator.

Progress report – Many sponsoring agencies require grant recipients to provide an annual report documenting the progress of their award at meeting the goals and objectives detailed in the grant application.

Request for proposal (RFP) – Is a type of solicitation notice from the sponsor to potential grantees announcing a grant opportunity and available funding, listing guidelines of the award, and defining in a general way the type of project proposals desired. This is the same as a Request for an Application (RFA) or Request for Qualifications (RFQ).

Research Administration and Proposal Submission System (RAPSS) – This is an internal electronic gateway for the submission, review, approval and tracking of funding projects and related budgets for research at this institution. The Grants and Contract Management office maintains all information regarding grant and contract applications, budgets and on-going annual adjustments to research funding using this system.

Research Financial Services (RFS) – Research Financial Services aims to support the Rutgers community and its fiscal management of sponsored programs, cultivate an environment of financial stewardship and compliance, and partner with faculty, university administrators, and sponsored agencies to advance the University's research mission. RFS prepares all sponsor required financial reports and invoices.

Research and Sponsored Programs (RSP) – The Research and Sponsored Programs unit is responsible for all pre-award and non-financial, post-award functions related to all sponsored projects.

Sponsored program – Defined as those activities, sponsored whole or in part, by external agencies for which there is an expectation (implied or specifically stated) on the part of the sponsor for performance or outcome. Sponsored programs include grants and contracts. Our sponsors include federal, State, private organizations, foundations, corporate, and foreign entities.

Statement of work (SOW) – The description of the work being performed and completed on a grant project. This is sometimes referred to as the scope of work.

Sub-award – A mechanism used to provide funding to an institution (sub-recipient) collaborating with the lead institution (prime awardee/recipient) in the performance of a funded project. The sub-award is formalized with a sub-award agreement.

Sub-award agreement – A contract between a prime contractor and a subcontractor to furnish supplies or services for the performance of a prime contract. This is also referred to as a subcontract.

Sub-recipient – The legal entity to which a sub-award is made, and which is accountable to the prime awardee for the use of the funds provided.

Time/Effort – The amount of time, usually expressed as a percentage of the total, that a faculty member or other employee spends on a project.

Unallowable costs – Charges to an award that the sponsor determines to be unallowable in accordance with the applicable federal cost principles or other terms and conditions contained in the award.

501(c)(3) – The section of the internal revenue code defining nonprofit, charitable, tax-exempt organizations. Many private foundations and other funding sponsors limit their giving to organizations with 501(c)(3) status.

PRE-AWARD PROCESS

PRE-AWARD PROCESS CHECKLIST

- Check sponsor websites
- Register on [PIVOT](#) for Grant Opportunities
- Network for collaborative opportunities.
- Once you are ready to apply for a grant or fellowship, notify the Senior Program Coordinator Supervisor as soon as possible to discuss budget, application process, RAPSS, and other requirements. **
- Work with a GSE Finance Business Specialist to complete budget, budget justification, and scope of work. These final required documents are due 10 working days from the sponsor's deadline.
- The Senior Program Coordinator Supervisor will upload all grant documents into the RAPSS system for you (the PI) to submit "for department review" for your Department Chair/Center Director, Senior Program Coordinator Supervisor, and Senior Director of Finance & Administration to approve.
- After your budget is prepared and Funding Proposal passes validation in RAPSS, the Senior Program Coordinator Supervisor will upload the preliminary application into the sponsor's application submission portal for the Research and Sponsored Programs (RSP) grant specialist to review, give feedback, and approve. This preliminary proposal must be submitted to RSP 5 business days before the sponsor's deadline.
- The final application must be submitted in the sponsor's application portal by 12PM two days before the sponsor's deadline.
- Wait for sponsor's decision.
- Notify the Senior Program Coordinator Supervisor of the sponsor's decision.
- If the grant proposal is funded, the Senior Program Coordinator Supervisor will work with you, RSP, and Research Financial Services (RFS) on the post-award process.

***You must go through the GSE grants office even if the award isn't a grant/fellowship that RSP submits for you.*

ALLOWABLE VS. UNALLOWABLE COSTS

As a recipient of sponsored funding, the University must comply with Uniform Guidance Cost Principles and sponsor requirements. As such, all sponsored project costs must meet the allowable cost criteria to be charged to the project. Principal Investigators (PI) and department personnel are responsible for reviewing and approving all expenditures charged to sponsored projects to ensure compliance. In the event an expense is deemed unallowable, it must be charged to an appropriate non-sponsored funding source. This procedure applies to all University sponsored projects to ensure consistency in the treatment of allowable costs. In the event that a sponsor policy or specific award terms and conditions prescribe otherwise, such policy or terms and conditions shall prevail.

- **Allocable Costs:** A cost is allocable to a specific cost objective (e.g. grant, function, department) if the goods or services involved are chargeable or assignable to that cost objective in accordance with the relative benefits received or other equitable relationship. A cost is allocable to a grant if: it is incurred solely in order to advance work under the grant; it benefits both the grant and the work of the institution, including other grant-supported projects; or it is necessary to the overall operation of the organization and is deemed to be assignable in part to the grant.
- **Consistency:** Grantees must be consistent in assigning costs to cost objectives. Although costs may be charged as either direct costs or F&A costs, depending on their identifiable benefit to a particular project or program, they must be treated consistently for all work of the organization under similar circumstances, regardless of the source of funding so as to avoid duplicative charges. Consistency principles also apply to Federally-identified activity types: instruction, organized research, other sponsored activity, and other institutional activities and must be treated appropriately.
- **Conformance:** Conformance with the limitations and exclusions as contained in the terms and conditions of award, varies by the type of activity, the type of recipient, and other variables of individual awards.
- **Reasonable Costs:** A cost may be considered reasonable if the nature of the goods or services acquired or applied and the associated dollar amounts reflect the action that a prudent person would have taken under similar circumstances at the time the decision to incur the cost was made. The cost principles elaborate on this concept and address considerations such as: whether the cost is of a type generally necessary for the organization's operations or grant's performance; whether the recipient complied with its established organizational policies in incurring the cost; and whether the individuals responsible for the expenditure acted with due prudence in carrying out their responsibilities to the Federal Government, the public at large, and the organization.
- **Procedures:** Costs must meet the following general criteria to be considered allowable on sponsored programs (including industry sponsored clinical trials):
 - ▶ Necessary and reasonable for the performance of the project and reflect what a prudent person might pay under the same circumstances
 - ▶ Allocable; the project that paid the expense directly benefits from it
 - ▶ Conform to any limitations or exclusions set forth under Uniform Guidance, sponsor terms and conditions, the specific award agreement, or University policy
 - ▶ Consistent; costs treated the same way in like circumstances regardless of the source of funding (i.e. Federal vs. non-Federal; direct vs. indirect)
 - ▶ Not associated with cost sharing or matching requirements of any other Federally financed program
 - ▶ Adequately documented.

The following table represents the most common costs as a guideline but is not exhaustive. A review of the cost principle criteria and specific award notice is critical in determining whether a cost is allowable.

UNALLOWABLE	GENERALLY <u>NOT</u> ALLOWABLE	ALLOWABLE
Advertising & Public Relations	Administrative & Clerical Salary	Animal Care/Human Participation Costs
Alcoholic Beverages	Dues & Memberships	Consortium Costs
Bad Debt Expense	General Purpose Equipment (e.g. copier, toner)	Fringe benefits
Cost Overruns	Postage (e.g. USPS, FedEx)	Laboratory Supplies
Entertainment	Recruitment & Relocation	Patient Care Costs
Convocation	Telecommunications	PI/Faculty Salary
Fines, Penalties, & Parking Fees		Publication Costs
First Class Travel		Specialized Scientific Equipment
Gifts, Coffee, & Water Service		Technical Support Salary
Fundraising, Donations, & Contributions		Travel
Legal Costs		
Lobbying		

ALTERNATE SALARY OPTIONS FOR PIs

PIs have the option of including course buyouts and/or summer salary in the grant budget.

COURSE BUYSOUTS

What is a course buyout?

- A course buyout is when grant funds “buy” a faculty member’s released time by paying for a portion of their salary so that the equivalent amount of effort (%) can be spent working on the funded project.

How is a course buyout calculated?

- Faculty awarded external grants may, in accordance with the terms and conditions of the award and at the discretion of the department chair, build into the grant budget course teaching release for a given academic year as well as fringe benefits. The cost of one course release is calculated as 12.5% of the faculty member’s academic year salary per course (plus fringe).

SUMMER PAY

What is summer pay?

- Summer salary is defined as any compensation paid during the summer period (June-August) to a faculty member in addition to their academic year salary. Faculty can include summer salary (plus fringe rate of 7.65%) in their grant budgets, if allowable by sponsor.

Summer pay policy

- Faculty members receiving 3/9ths or 1/11th of their salary are expected to forego vacation during the period coinciding with the work effort; they must affirm in writing that they are not taking any vacation during that time. Under no circumstances may academic or calendar year faculty receive summer compensation exceeding 3/9ths or 1/11th of their respective salary.

Grant-funded summer salary procedures

- The GSE Human Resources Personnel Manager will send you the Summer Salary Information form as well as deadlines in the spring each year. The GSE Finance Office (Business Manager and/or Business Specialist) will work with you to complete the Summer Salary Information form for the department chair’s approval and electronic signature.
- If you are requesting full 3 months of summer salary on an academic appointment or 1 month on a calendar year appointment, you will need to select the appropriate Vacation Status attestation and summer salary plan boxes on the Summer Salary Information form.
- The Summer Salary Information form is then used to produce the required monthly Faculty Summer Salary Authorization form to process the payments through Payroll. The GSE Finance and HR units will reach out to you via the GSE Payroll e-mail account to get your electronic signature in the proper attestation line on the Faculty Authorization Form.

GRANT WRITING TIPS & TRICKS

- Be clear as to your need for the grant
- Avoid jargon in your writing
- Tell a good story
- Focus on solutions or answer over problems
- Make sure your budget matches your need
- Be attentive to detail
- Have people you trust read the proposal before turning it in
- Start early, and revise over and over



Check out the Proctor Institute's

QUICK GUIDE TO GRANT WRITING

SUBAWARDS

Research endeavors often require the collaboration of multiple investigators. Rutgers, the State University of New Jersey (Rutgers) may seek to enter into a subaward agreement with an outside entity to engage in collaborative research efforts within a sponsored project.

The Prime Institution or Pass-Through Entity (collectively “PTE”) is responsible to the Sponsor for the work of any subrecipient on a project. The issuance of a subaward agreement is based on many important considerations, such as determining the appropriate type of subaward agreement to be used, as well as the appropriate terms and conditions to be included in the subaward agreement, based on the risk assessment which is prepared by the PTE.

What is a sub-award?

- A sub-award is a mechanism used to provide funding to an institution (sub-recipient) collaborating with the lead institution (prime awardee/recipient) in the performance of a funded project. The sub-award is formalized with a sub-award agreement.

Who receives the sub-award?

- A sub-recipient receives the sub-award. A sub-recipient is the legal entity to which a sub-award is made, and which is accountable to the prime awardee for the use of the funds provided.

How do you formalize a sub-award?

- A sub-award is formalized with a sub-award agreement. A sub-award agreement is a contract between a prime contractor and a subcontractor to furnish supplies or services for the performance of a prime contract.



Sub-award procedures

- If you are applying for a grant, and would like to include subawards in the project, please work with the Senior Program Coordinator Supervisor.
- If a subaward collaboration is anticipated, Rutgers (the PTE) must collect relevant documents from any Subrecipient(s) for submission to the Sponsor during the proposal stage. These documents consist of:

Subrecipient Commitment Form / Letter of Intent

This form collects all necessary disclosure information from the subrecipient, such as compliance and institutional contact information, as well as specific information related to the proposed subaward scope of work. The Senior Program Coordinator Supervisor will fill out this form for you; however, you need to provide her with the following information:

- ▶ Project Title
- ▶ Project Dates
- ▶ Sponsor
- ▶ Subrecipient University/ Organization Name
- ▶ Subrecipient University/Organization Address
- ▶ Subrecipient University/Organization Email
- ▶ Subrecipient FEIN/Tax number
- ▶ Subrecipient DUNS number
- ▶ Subrecipient UEI number
- ▶ Subrecipient Principal Investigator (PI) Name
- ▶ Subrecipient PI Telephone Number
- ▶ Subrecipient PI Email
- ▶ Sub-award Budget Amount
- ▶ Cost Share Amount (if applicable)
- ▶ Human Subjects for the Subrecipient (Yes or No)

Scope of Work

Required of the potential Subaward to outline expected work to be completed.

Budget and Budget Justification

 Required of the potential Subaward to categorize and justify expected costs of conducting research.

Other Documents (if applicable)

 Other documents may be necessary as identified by the specific Sponsor and/or the specific sponsor announcement. These documents may include:

- Biosketches
- Current and Pending Support
- Letter of Collaboration / Letter of Support
- Facilities, etc.

POST-AWARD PROCESS

POST-AWARD PROCESS CHECKLIST

- Once you notify the Senior Program Coordinator Supervisor that the grant or fellowship has been awarded, she will work with ORSP to process the award in the RAPSS system.
- Certain sponsors will send an award agreement or MOU (Memorandum of Understanding) to be reviewed and signed by the Research Contract Services department. The Senior Program Coordinator Supervisor will create a Document Review in RAPSS for a research contract negotiator to review and process for signature. The contract negotiator may have to send it back to the sponsor with any required edits.
- Once the agreement/MOU is signed by Rutgers, the research contract negotiator will send it back to the sponsor for a counter signature.
- Once we receive the countersigned agreement/MOU, it gets routed to the central award set up team to process for a project number. The following steps must be taken before a project number is assigned:
 - ➡ You must complete an Electronic Conflict of Interest (eCOI).
 - ➡ If you have human subjects, you must complete the Institutional Review Board (IRB) process.
- The central award set up team assigns a project number and sets it up in the General Ledger.
- The central award set up team will send an email to you and the Business Specialist with the project number.
- The GSE Finance Office will send you the complete project account string.
- You can now begin spending on the grant.
- If you plan to hire staff or students on the grant, please reach out to the GSE Human Resources Manager.

OVERALL AWARD MANAGEMENT

Award management is the process that encompasses the deployment of university, school, and sponsor policies and procedures pertinent to the administration of a sponsored program. It is also referred to as the post-award administration phase in the life cycle of an award. Sound management of sponsored programs is critical in maintaining the public trust in research results and outcomes, research participants, and how funds are spent.

Various individuals and units at Rutgers need to work together throughout the lifecycle of an award to effectively manage sponsored awards. [This link](#) specifies the primary responsibilities of the principal investigator and department finance post-award administrator once a project has been awarded to the university for the successful fiscal management of the award.

GRANT REPORTING

Most sponsors require annual, interim and/or final *progress* reports to be submitted to report objectives and deliverables accomplished. You, as the PI, are required to author this report. If a report is required by the sponsor, the sponsor will provide you with the report guidelines.

Most sponsors also require annual, interim and/or final *financial* reports to be submitted as well to reflect the actual expenditures spent against the budget. As a recipient of sponsored funds, the University is required to provide accurate and timely reporting of project expenditures at intervals indicated in the award terms and conditions. Research Financial Services (RFS) is responsible for preparing and submitting all sponsor required financial reports and ensuring that such reports accurately reflect the expenditures as recorded on the project in the University's financial system of record (Oracle). A GSE Finance Business Specialist will also be in communication with you during this process regarding the financial reports.



CLOSEOUT/NO-COST EXTENSION PROCESS CHECKLIST

- A GSE Finance Business Specialist will review the grant account and send all final invoices/time reports to RFS that were not processed in the general ledger at the time of the grant ending to ensure accuracy in reporting.
- You must send all final progress reports in a timely manner to the sponsor or ORSP will be notified. A Business Specialist will work with RFS to close out the grant account.
- A Business Specialist will provide you with the final grant account budget report, and RFS will provide the final financial report to the sponsor.
- If you would like to extend your grant or feel like you will not spend the grant/complete the research or program for reasons outside of your control (ex: COVID-19) before the grant's end date, you can request a no-cost extension if the sponsor allows it. No-cost extensions should be processed at least 60-90 days before the award end date. You should notify the Senior Program Coordinator Supervisor as soon as possible so they can advise and assist with the extension process.



SPENDING GRANT FUNDS

1. Please refer to Appendix A for various payment processing procedures. Please also contact a GSE Finance Business Specialist with any questions regarding specific procedures, processes, and policies regarding grant management and spending.
2. A Business Specialist will reconcile all expenses for your grant and send quarterly budget reports for you to review.
3. You, as the PI, are responsible for verifying the accuracy for effort certification in a timely manner for staff working on your grants. A Business Specialist will do a preliminary review of effort cards for each period January to June and July to December. Nazam Mohammed, the Assistant Director of Research Financial Services-Audit and Compliance, will send an email to all faculty when the effort reporting period begins for you to start certifying your effort and/or for your staff working on your grants. Please wait until the GSE Finance Team reaches out to you before you certify.
4. Sometimes what you initially budget for may change as the program develops. Some sponsors allow you to modify the budget within certain guidelines. You should contact the program officer to see if it is allowable. For example: The National Science Foundation (for participant support stipends) requires you to make a request through Research.gov to re-budget this category. You must have a detailed justification for this request whether you are increasing or decreasing the amount from your original budget. Please work with a Business Specialist to re-budget any of your grant budgets.

HUMAN SUBJECT PAYMENT GUIDELINES:

Policies:

- A human subject is someone who provides identifiable private information or participates in a survey, interview, or experiment as part of a research project. For human subjects, there is an expectation of a deliverable and informed consent must be obtained from that individual before their participation in the research project.
- All payments received by an individual for participation in a research study constitute taxable income by the IRS. Prior to the initiation of a human subject's participation in a study, the participant must be informed through the IRB-approved informed consent form that any payment received, regardless of amount, is taxable income, whether it was in the form of cash, check, Visa gift card, or gift card.
- For more information on human subject payments, please visit the following link: <https://policies.rutgers.edu/PublicPageViewText.aspx?id=148>

Procedures to pay human subjects:

- The most common types of human subject payments are as follows: Gift Cards, Check Requests, or check to PI to distribute cash by non-PO upload. The Administrative Services Center and GSE Finance Business Specialists will work with you on any required documents.
- The initial human subject payment request will have to be charged to a non-sponsored account. Once payments are distributed, a journal entry will have to be processed to charge the project.

PARTICIPANT SUPPORT STIPEND GUIDELINES:

Policies:

- A participant is an individual who is a recipient of a service or benefits from attendance in a training session such as in a workshop, symposium, conference, seminar or other short-term training or information sharing activity that is funded by the grant or contract.
- Participants do not provide any service or deliverables.
- Principle Investigators, researchers, various assistants, trainers, or others needed to direct or assist and carry out the funded project are not participants.
- Some sponsors do not allow re-budgeting from the participant support category into other non-participant support categories without prior approval. A GSE Finance Business Specialist will work with you to re-budget for all sponsored projects.

Procedures to pay participant support stipends:

- Reach out to a GSE Finance Business Specialist to process participant support stipends.
- A non-PO upload will need to be created for these stipends. This will need to be done in RU Marketplace using expenditure type 61520.
- A Business Specialist will work with the appropriate staff to prepare a memo for the participant support stipend that includes a description of payment, dates, name, and requisition number to be attached to the requisition for approval.

HONORARIA PAYMENT GUIDELINES:

Policies:

- An honoraria payment is a stipend to say thank you for the service and the provider does not set the price.
- Types of Honoraria Payments:
 - Guest Speaker or Presenter (attach flyer, letter, or agenda announcing presentation and including the date).
 - Advisory Board Member (attach email from the PI inviting the person to be an Advisory Board Member)

Procedures to pay honoraria:

- Reach out to the Administrative Services Center. A Program Coordinator from that team will prepare a check request in RU Marketplace using expenditure type 54130, 54140 for Nonresident Alien, and 54150 for Nonresident Alien working abroad.
- When reaching out to the Administrative Service Center, please include date, purpose, and location as well as attach a flyer, letter, or agenda announcing presentation, or email from the PI inviting the person to be an Advisory Board Member.

IMPORTANT CONTACTS

Marybeth Gasman, Associate Dean for Research – marybeth.gasman@gse.rutgers.edu

John Anciano, Senior Director of Finance and Administration – john.anciano@gse.rutgers.edu

GSE Finance Team

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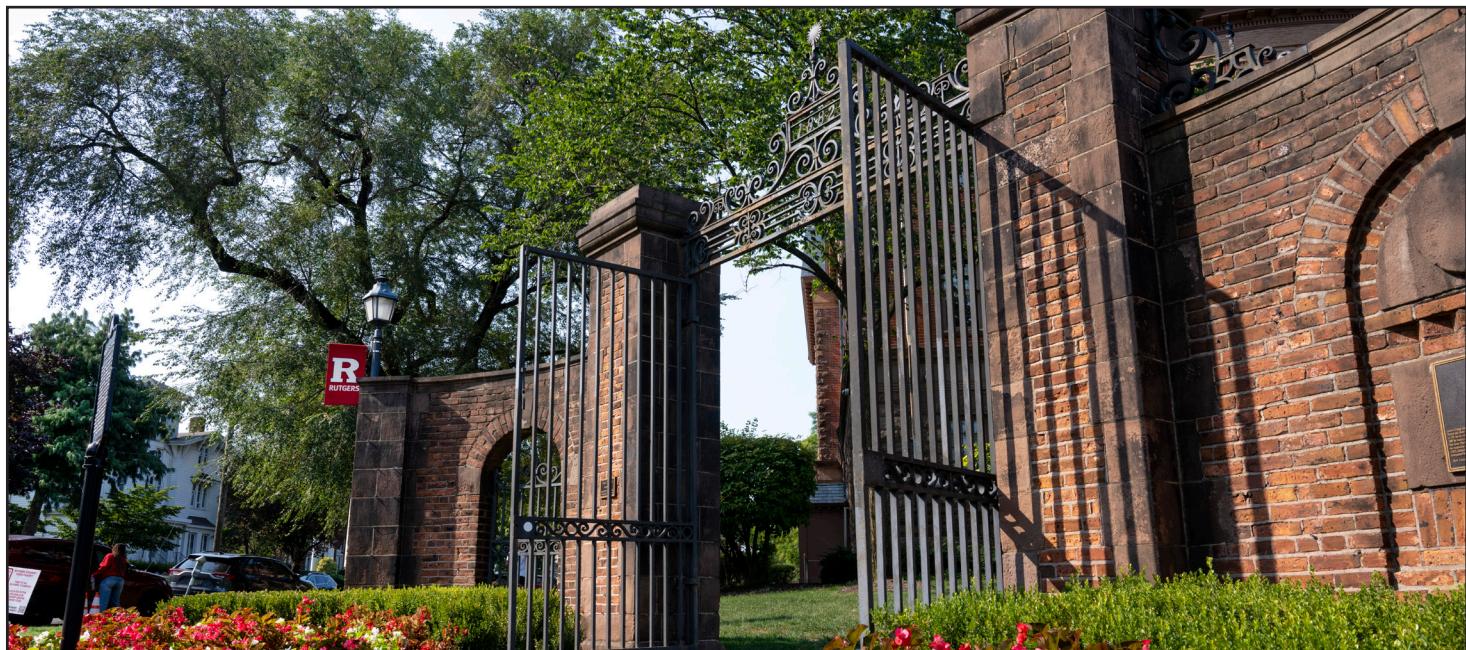
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APPENDIX A: GSE PROCEDURES, PROCESSES, AND RULES FOR FINANCIAL ACTIVITY

***NOTE:** For any of the following payments, you will need to work with your department administrator (contact in separate section below).

CONSULTANT/PROFESSIONAL SERVICE PROVIDER AGREEMENT GUIDELINES:

- Professional Services are specialized services provided to the University by non-university individuals such as consultants or other independent personal service providers. Current Rutgers employees or those employed by the university in the past 12 months cannot be consultants.
- Any out-of-pocket expenses, including travel expenses, should be included as part of the negotiated fee. The expenditure type is 55080.
- The Senior Program Coordinator Supervisor will work with you to prepare all the required forms for the Professional Service Provider Agreement and the Administrative Services Center or appropriate research center administrative staff will prepare the requisition in Marketplace for approval.
- Required forms to be attached to the requisition are as follows and can be found at:
<https://procurementservices.rutgers.edu/resources/forms>
 - ▶ Statement of Work Form
 - ▶ Independent Contractor or Employee Determination Form (ICED) Form
 - ▶ Waiver of Bid Request Form is required if the dollar amount is \$50,000 or more
 - ▶ If the professional service provider is not in Marketplace, your department administrator will have to request that they be sent an invitation from Payment Works to enter all their information as a supplier/vendor.



BOOKING TRAVEL GUIDELINES:

- Travel website: https://procurementservices.rutgers.edu/travel_and_expense/booking_travel
- Rutgers currently offers two options for faculty, staff, and students to book Rutgers-related travel. Travelers and delegates can book travel using [Concur Travel and Expense](#), or by contacting Direct Travel, the [Rutgers-approved travel agency](#) via email or phone.
- The following guidelines must be followed when booking travel:
 - ▶ All travel **must** be booked using Concur Travel and Expense or by contacting Direct Travel.
 - ▶ Travel that is not booked using Concur Travel and Expense or Direct Travel **will not** be considered Rutgers-related travel and **will not** be reimbursed.
 - ▶ Project/Grant-funded travel is supported by Concur Travel and Expense and Direct Travel. Please refer to the [Project and Grant Funded Travel](#) document for more information.
 - ▶ Companion and group travel are supported by Direct Travel. Please reference the [Companion and Group Travel](#) document for more information.
 - ▶ Please see the [Travel Booking FAQs](#) document for more information and exceptions.
 - ▶ When you are booking your travel, you need to have your account string or project string information ready as it will be required during the booking process.



- Please see the sections below for information regarding travel approvals and requirements for booking. If you have any questions, please contact RUTTravel@finance.rutgers.edu.

1. Concur Travel and Expense

- ▶ This booking method will allow travelers and delegates to book travel around the clock and anywhere there is internet access. Concur Travel and Expense functions similarly to external booking sites and has access to most publicly available airline fares and hotel rates. In addition, discounts already negotiated by Rutgers are automatically loaded into the system.
 - **Note: Travelers and delegates must complete a travel profile prior to using Concur Travel and Expense for the first time.**
- ▶ Accessing Concur Travel and Expense:
 - Access to the online booking tool is limited to active faculty and staff. Concur Travel and Expense can be accessed in the My Apps section of my.rutgers.edu.
 - **Log In** via single sign-on (please email RUTTravel@finance.rutgers.edu if you are not logged in automatically).
 - Smartphone and tablet mobile apps are available.
- ▶ Traveler Profile
 - Travelers and delegates will need to complete a traveler profile in the online booking tool prior to use.
 - Delegates who want to book online reservations for non-employees (candidates, guest speakers, other visiting guests, etc.) should email RUTTravel@finance.rutgers.edu to enable “Guest Booking” access.
 - **Note:** It is recommended to contact the travel agency to book complex or multi-city reservations.
- ▶ Additional resources and detailed job aides for specific procedures and policies can be found on the following website: <https://procurementservices.rutgers.edu/travel-and-expense/concur-travel-and-expense>

2. Travel Agency

- ▶ The university's contracted travel agency is **Direct Travel**. The preferred method of booking travel is Concur Travel and Expense. You can call or email the travel agency for complex, multi-city reservations, group travel, or other travel-related assistance.

► **Direct Travel Contact Information**

- Phone: 1-888-818-1067, phone is available 24/7
- Email: RutgersTravel@dt.com
- Email is monitored Monday through Friday, 8:00 am-5:00 pm Eastern, excluding holidays

► **Traveler Profile**

- Travelers and delegates need to complete a traveler profile prior to contacting Direct Travel to book reservations. This is a one-time requirement.
- The online booking tool traveler profile is the same profile used by the travel agency when contacting them directly.

► **Non-Employee Travel (including group travel)**

- Reservations for non-employees (candidates, guest speakers, other visiting guests, students, etc.) require the completion of the [**Non-Employee Travel Request Form**](#) prior to contacting Direct Travel via phone or email.
- Companion Travel is supported. Contact Direct Travel to make reservations.
- Refer to [**Companion and Group Travel**](#) document for additional details.

► **Study/Learning Abroad Travel**

- For faculty-led and externally provided study/learning abroad petition and authorization forms, please visit the [**EVPA Travel Guidance webpage**](#).
- **Note: It is recommended to contact the travel agency to book complex or multi-city reservations.**



3. Travel Request and Approval Forms

- ▶ Domestic or international travel for employees with traveler profiles does not require the completion of a form. The approval flow built into the approved booking methods replaces the need to complete a physical form.
 - Using SAP Concur Request, you must submit an authorization request with your expected trip expenses before booking a trip in SAP Concur Travel. Once the authorization request is submitted and approved, you can finalize booking your travel.
- ▶ Travel Request/Approval Forms are required for the scenarios below. Please refer to the [Travel Approver Listing](#) identify the designated approvers for each unit/division.
 - **[Non-Employee Travel Request](#) | [Practice Form](#):** The form is for candidates, guest speakers, students, other visiting guests, etc. (required prior to contacting the travel agency via phone or email).
 - **[Group Travel Request Form](#):** This form is used to request domestic and international group travel when additional coordination or assistance is needed from the travel agency (excluding study/learning abroad).
 - **[Travel Accommodation Policy Exception Form](#) | [Practice Form](#):** This form should be used to request special accommodation due to exceptional circumstances that are an exception to the University's travel policy. For example, a person may require extra legroom on a long flight for certain reasons. A signed copy of this form must be submitted with any associated expense reports.
 - ▶ If the employee has a disability that requires certain travel accommodations, or the employee is pregnant and requires certain travel accommodations, please fill out this form but **do not submit medical documentation here**. Instead, contact the Office of Employment Equity ("OEE") at employmentequity@hr.rutgers.edu to request a disability/pregnancy related accommodation. OEE will provide you with the appropriate medical forms to be completed and submitted back to OEE. A signed copy of your accommodation approval letter from OEE and this form must be submitted with any associated expense reports.
 - ▶ Please note that the accommodation process through OEE may take 7 days (at a minimum) to complete. Please submit your request timely so a decision can be made before you travel.
 - **[Travel Policy Violation Approval Form](#) | [Practice Form](#):** This form is required when requesting reimbursement for expenses related to out of policy travel reservations.
 - **[Study/Learning Abroad Travel Forms](#):** For faculty-led and externally provided study learning abroad petition and authorization forms, please visit the [EVPA Travel Guidance](#) webpage.

Expense Reimbursement Guidelines:

- ▶ **Expense Reimbursement website:**
<https://procurementservices.rutgers.edu/travel-and-expense/reporting-travel-expenses>
- ▶ After returning from a trip on Rutgers business, travelers who used personal funds for travel-related expenses can request reimbursement by submitting an expense report by clicking Concur Travel and Expense icon, accessible through [myRutgers Portal](#).
- ▶ Expense reports must include receipts for travel expenses and a complete explanation of the business purpose of the trip to support the use of university funds. The business purpose must clearly state the benefit to the University.
- ▶ Travelers can access the Concur Travel and Expense system through [myRutgers Portal](#) to submit an expense report once they return from a trip.
- ▶ A traveler's expense report must include receipts for travel expenses and a complete business purpose to support the use of university funds. The business purpose must clearly define the benefit to the University. Learn how to [accurately report travel expenses to request reimbursement](#).
- ▶ It is recommended that expenses must be submitted for approval within 30 days so that they can be reviewed and processed within the 60-day requirement. The quicker you submit your expenses the quicker you will get reimbursed.
- ▶ Travelers must attach original itemized receipts for any travel-related expense in excess of \$50. The travel policy defines a receipt as "an original document itemizing the good(s) or service(s) purchased." A receipt must provide:
 - a named payee
 - date that confirms payment has been made for a stated purchase
 - proof of payment, i.e. last 4 digits of credit card
 - If travelers lose a receipt, they can complete the [Lost Receipt Certification Form](#) and electronically attach it to their expense reports. Accessible via RU Marketplace, this form is required for all duplicate or lost receipts, and must be accompanied by proof of payment and the signatures of both the requester and the person approving the expense.
 - If a receipt has someone else's name on it, the traveler requesting reimbursement must obtain a memo from the person named on the receipt authorizing reimbursement to the traveler. The memo must also indicate that the person named on the receipt (and writing the memo) will not seek reimbursement from the University.
- ▶ Incidentally, supplies, and miscellaneous expenses can be purchased and reimbursed if under \$500.

- ▶ Reimbursable travel expenses can include rail tickets, lodging, per diem for meals (excluding alcohol), ground transportation, tolls and mileage reimbursement for personal vehicles, and parking.
- ▶ Although not a complete list, this list offers examples of expenses that will not be reimbursed by the University:
 - the purchase of travel, accident or life insurance for a business-related trip (when traveling on University business, New Jersey Workers' Compensation covers University employees)
 - fees incurred for changing reservations (unless there is a business justification)
 - expenses and/or fees associated with social or non-mandatory activities at conferences such as tours, sports activities, golf outings, fun runs, movies, theater tickets, in-room movies, in-flight movies etc.
 - unreasonably expensive meals and lodging
 - expenses that are not Rutgers business-related
 - meals included in the cost of conference/meeting fees
 - all expenses related to the personal negligence of the traveler (parking tickets and fines, towing, traffic violations, damage to personal vehicles, clothing, or other items).
 - repairs on personal vehicles used on University business
 - laundry and valet service for business stays less than a week in duration (five consecutive business days).
 - spouse's/family members' travel costs (including babysitting)
 - lost/stolen cash or personal property, including luggage and/or briefcases
 - personal items and services (e.g., shoeshines, haircuts, manicures, saunas, massages, pet care costs, souvenirs or personal gifts, childcare costs, and personal reading materials)
 - the purchase of hardware or software (due to licensing issues)
 - late payment penalties and interest on personal credit card
 - alcoholic beverages (the cost of alcoholic beverages cannot be reimbursed from state or federal funding sources)
 - frequent flyer or club membership (air or rail) fees
 - gifts and gift cards

The following guidelines must also be followed when reimbursing for these specific expenses via Concur:

Airline and Rail Tickets:

- ▶ Travelers must purchase airline and rail (Amtrak) tickets through a [University-preferred travel agency](#). Airline and train (Amtrak) reservations made through University-preferred travel agencies are pre-paid by the University and allocated to the appropriate Project or Unit. Reimbursement for these expense types is not permitted.
- ▶ Tickets for local/commuter train service (NJ Transit, NYC Subway, etc.) cannot be purchased through a travel agency. Travelers can submit costs associated with these tickets for reimbursement.
- ▶ Rutgers will reimburse reasonable and appropriate baggage fees and standard seat assignments. Baggage Fees that are personal are not reimbursable. Fees for upgraded or extra leg room seats are not reimbursable. Fees and additional airfare associated with an itinerary change or cancellation require a business purpose for reimbursement.
- ▶ Travelers may receive frequent flyer miles for traveling on Rutgers business and must arrange this with the travel agency or airline and rail company directly.
- ▶ If a traveler chooses to drive rather than fly to the destination, mileage reimbursement cannot exceed the lowest cost of a commercial coach airfare. Please include an airfare quote with the supporting documentation.

Automobile Mileage Rate:

- ▶ **Effective January 1, 2025**, the IRS has increased the mileage reimbursement rate by \$0.03 to **\$0.70** per mile. In accordance with the [University travel policy 40.4.1 \(PDF\)](#), all mileage reimbursement for university travel subsequent to January 1, 2024, is reimbursable at the new rate of \$0.67. These rates apply to electric and hybrid-electric automobiles, as well as gasoline and diesel-powered vehicles. Oracle Expense has been updated to reflect these rates.
- ▶ Grants that have a specified budget for travel cannot exceed this budgeted amount without approval from the grantor. If travelers are unable to get approval, they may need to adjust their travel plans or use other funds to cover the cost. Travel included in new grant proposals should be calculated using the new mileage rate.
- ▶ Travelers who use a personal car for Rutgers business purposes at the current authorized mileage rate. The expense report must include:
 - specific origination and destination location(s) and a detailed business purpose.
 - Tolls and parking fees are also reimbursable with original receipts. Gasoline for a personal vehicle is not reimbursable; the mileage reimbursement rate covers this cost. Gasoline expenses are only reimbursable for rental or University-owned vehicles.
 - If a traveler chooses to drive rather than fly to the destination, mileage reimbursement cannot exceed the lowest cost of a commercial coach airfare. Please include an airfare quote with the supporting documentation.

Lodging

- ▶ All hotel reservations must be made through a [University-preferred travel agency](#). Exceptions are made for hotel bookings associated with conference/convention room blocks and Airbnb.
- ▶ There are no hotel per diem rates. Lodging is reimbursed at 100 percent of the actual expense for a standard hotel room. The expense report must include:
 - an original hotel receipt that includes the rate
 - dates of stay and proof of payment
 - a copy of the reservation confirmation provided by the travel agency
- ▶ Travelers can choose to stay at a hotel other than a conference hotel. If the conference hotel is not chosen, reimbursement will not exceed the conference hotel rate without justification and approval from the unit. An explanation of the exceptions must be included in the reimbursement request and attached to the expense report.
- ▶ Travelers who don't have an itemized receipt for lodging should contact the hotel and have the hotel fax or email a copy of the required itemized hotel folio. If a receipt is unavailable, the [Lost Receipt Certification Form](#) may be submitted, but it must include proof of payment.



Meals

1. Travelers are reimbursed for their meals when travelers are actively in travel status.
2. Active travel status is defined as traveling:
 - ▶ for a period of at least 12 consecutive hours; or
 - ▶ at least 100 miles from the Rutgers departure point
3. When a traveler is not in travel status, meals are considered a personal expense and are not reimbursable. Travelers have two meal reimbursement options. Travelers must select one option for the entire trip in order to receive reimbursement.
 - ▶ Rutgers per diem rate of \$50 for all cities (domestic or foreign)
 - ▶ IRS per diem rates as referenced in Meal Per Diem section below
4. Meal Per Diem
 - Meal per diem is the allowance for meal expenses as established by the federal General Services Administration for destinations within the Continental United States (CONUS).
 - Please note that receipts are not required for per diem.
 - U.S. Cities
 - <https://www.gsa.gov/travel/plan-book/per-diem-rates>
 - Foreign Cities
 - https://aoprals.state.gov/web920/per_diem.asp
 - Alaska, Hawaii, and Puerto Rico (use local meals rate)
 - <https://www.travel.dod.mil/Travel-Transportation-Rates/Per-Diem/Per-Diem-Rate-Lookup/>
 - Per diem on first and last day of travel is 75% of the per diem rate regardless of the time of travel. Travelers cannot request reimbursement for a meal that is included in some aspect of the travel, such as a meal provided at a conference. Per diem must be prorated for any meal provided by any source. Breakfast or lunch reduces the per diem by 20%, dinner reduces it by 60%.
5. Business Meals
 - ▶ Business meals are meals with a clearly substantiated business purpose and are directly associated with University business. Chancellors and Chief Business Officers can establish caps for business meals while budget owners can impose additional restrictions. An Internal Purchase Order (IPO) is the preferred way of payment for Dining Services while an IPO or PCard is the preferred way for Rutgers Club. Outside establishments can be paid by department PCard or Travel Credit Card.
 - Business meal expenses include food, beverages, catering services and banquet facilities. Payments to a caterer, facility or transportation of food should be processed using a university purchase order whenever possible.

6. Business Meals and Other Events

- ▶ If on official university travel, business meals and incidentals are reimbursable on a per diem basis per GSA guidelines. Receipts are not required for per diem reimbursements. The per diem allowance will cover the individual traveler's meals. **Meetings must have published agendas and listed attendees.**
- ▶ Group and other business meals (not subject to per diem allowance)
 - Expenses must be reasonable and prudent.
 - Special Occasions – retirements, celebrations etc. **Prior approval is required in writing from the Dean/Chancellor's Office.**
 - The most senior RU faculty/staff member picks up the expense and submits for reimbursement. A list of attendees, valid business purpose and an itemized receipt are required.
 - If faculty/staff is on the receiving end of a meal being paid by another RU traveler (as discussed above), they must forgo the per diem reimbursement and have a note in their expense report stating that "Person X" paid for their meal.
- ▶ Meals provided by suppliers (potential) – strictly prohibited
 - Exception: non-sales event where representatives from Peer institutions are present and no sales or marketing related business is being conducted. For example: sponsored networking event at a national conference.

7. Alcohol Purchases

- ▶ Alcohol is permitted (within reasonable limits) provided the appropriate account is used to fund the purchase. It is recommended to obtain a separate receipt for alcohol purchases to facilitate appropriate accounting. Alcohol is allowable on a PCard and travel card as long as the guidelines below are followed.
 - Meeting attendees must be listed
 - Expenses must be reasonable and prudent
 - Events with student participation must be adhere to RU Policy 60.1.11
 - Federal or State fund sources (as well as some grants) cannot be used for alcohol purchases

Rental Vehicles

- ▶ All rental car reservations must be made through a [University-preferred travel agency](#).
- ▶ Travelers can rent up to an intermediate size car and request reimbursement when the cost of the car rental is less expensive than alternative means of transportation (e.g., taxi, car service or train). Travelers must include the business justification, rental agreement, and the original final receipt to request reimbursement.
- ▶ The University currently has a negotiated agreement with [Enterprise and National Car Rental](#) which includes insurance domestically.
- ▶ **U.S. and Canada:** Travelers must purchase collision insurance (often called Collision Damage Waiver Insurance on the rental contract) when booking any vendor other than Enterprise and National Car Rental. Travelers must also purchase the minimum liability insurance if it is not automatically included in the contract.
- ▶ **International:** All insurance coverage must be purchased.
- ▶ Tolls and parking fees are also reimbursable with original receipts. Gasoline expenses are only reimbursable for rental or University-owned vehicles.

Conference Registration Expenses:

The following docs must be attached to the conference registration reimbursement request:

- ▶ Registration invoice with the fee and proof of payment
- ▶ Conference itinerary and/or program



HUMAN SUBJECTS GUIDELINES:

- ▶ The most common types of Human Subject payments are as follows: Gift Cards, Check Requests, or check to PI to distribute cash by non-PO upload.
- ▶ All payments received by an individual for participation in a research study constitute taxable income by the IRS. Prior to the initiation of a human subject's participation in a study, the participant must be informed through the IRB-approved informed consent form that any payment received, regardless of amount, is taxable income, whether it was in the form of cash, check, Visa gift card, or gift card.
- ▶ After the payments are disbursed, you will need to obtain a human subject signature document (letter signed by human subject confirming that they received the payment) for each type of human subject payment.
- ▶ The initial human subject payment request will have to be charged to a non-sponsored account. Once payments are distributed, a journal entry will have to be processed to charge the project.
- ▶ A Business Specialist will work with you on any required documents.
- ▶ Payment procedures for each specific type of human subject payment are listed below:

1. Gift Cards

- Blackhawk Networks, Inc is a university-wide supplier that provides gift cards from third parties in varying denominations for major brands, including fast food and casual dining restaurants, retail, travel, and specialty retailers, among others. BlackHawk Networks bought out SVM, LLC — our previous gift card provider.
 - ▶ For commonly asked questions about gift cards, please see [Purchasing FAQ](#).
 - ▶ There are no transactional fees on certain merchant cards.
 - ▶ There are no shipping fees on certain merchant cards.
 - ▶ Quotes/Invoices are created instantly upon ordering.
 - ▶ Blackhawk offers virtual and physical gift cards.
- **Procurement Procedures:**
 - ▶ Reach out to the BlackHawk Networks, Inc, contact, Cathy Goetz, (cathy.goetz@BHN.com) BHN will provide a login and password to Hawk Marketplace.
 - ▶ Login into the Hawk Marketplace site.
 - ▶ Select what product you want, delivery method, quantity, etc.
 - ▶ Submit the order (that will automatically generate a PDF invoice).

- ▶ Go to [Marketplace](#) and create a Check Request. Attach Invoice (from step 4) to Check Request as required backup.
- ▶ Department and Accounts Payable Check Request team must approve the Check Request. Once approved by all parties, payment will be released to Blackhawk on next Payment Run.
- ▶ Once Blackhawk receives payment, the order is fulfilled.

2. Cash Payments

- You should reach out to the Administrative Services Center. A Program Coordinator will reach out to you to complete the following required forms and prepare a Non-PO upload requisition:
 - ▶ [Bill Head Form](#) (submission instructions are on the form) signed by the Senior Director of Finance & Administration or the GSE Finance Business Manager.
 - ▶ Questionnaire for the Management of Funds Direct Disbursement Form (Submission instructions are on the form).
 - ▶ Sample Document for Gift Card Signatures.

3. Check Request

- You should reach out to a GSE Finance Business Specialist to prepare a check request for the human subject in Marketplace using the expenditure type 54160. GSE Business Manager will need to approve.
- Human subject must sign and return the Signature Document for proof of payment.

APPENDIX B: SAMPLE BUDGET AND BUDGET JUSTIFICATION

Spencer Foundation Budget Detail			
PERSONNEL:	Year 1	Year 2	Year 3
PI SUMMARY SALARY per year Hourly GA - \$20/hr, 10hr/wk for 45 weeks per year	\$10,000 \$9,000	\$10,299 \$9,000	\$20,299 \$18,000
TOTAL PERSONNEL	\$19,000	\$19,299	\$38,299
FRINGE BENEFITS:			
PI - Fringe Benefit Rate: 7.65% Hourly GA - Fringe Benefit Rate: 7.65%	\$765 \$689	\$788 \$689	\$1,553 #1,378
TOTAL FRINGE BENEFITS:	\$1,454	\$1,477	\$2931
OTHER DIRECT COST:			
Project Supplies	\$520	\$0	\$520
Transcription Services	\$2,000	\$0	\$2,000
Consultant at \$100/hour for 25 hours	\$2,500	\$2,500	\$5,000
Human subject at \$25/person for 25 people	\$625	\$625	\$1,250
TOTAL OTHER DIRECT COST	\$5,645	\$3,125	\$8,770
TOTAL BUDGET	\$26,099	\$23,901	\$50,000

IMPORTANT NOTE: No indirect costs were included in the budget as the Spencer Foundation does not allow indirect costs for small budgets \$50,000 and under.

RUTGERS BUDGET JUSTIFICATION

SALARIES:

Principal Investigator: Funding is requested for the PI for 3/4 months summer salary for each year. The PI will organize and coordinate the program, collect, and analyze data, oversee the work of the graduate assistant, and prepare deliverables.

Year 1 - \$10,000 and Year 2 - \$10,299 totaling \$20,299.

Research Assistant: Funding is requested for an hourly research assistant at \$20 per hour at 10 hours per week for 45 weeks each year. The research assistant will handle the organizational and logistical aspects of the program and assist with data collection.

Year 1 - \$9,000 and Year 2 - \$9,000 totaling \$18,000.

BENEFITS:

Rutgers University fringe benefit rates are calculated at 7.65% for the Principal Investigator's summer salary as well as the hourly Research Assistant's salary.

Year 1 - \$1,454 and Year 2 - \$1,477 totaling \$2,931.

PROJECT EXPENSES:

Supplies:

Funding is requested in the amount of \$520 in Year 1 for supplies such as notebooks, folders, pens, markers, etc. for the program.

Transcription:

Funding is requested for transcription costs in the amount of \$2,000 for Year 1 to transcribe focus group session data and interviews.

Consultants:

Funding is requested for one consultant at \$100 per hour for 25 hours per year. They will play a major role in carrying out the research associated with the program. They will manage the assessment aspect of the program, will conduct interviews with the fellows, and design/analyze surveys.

Year 1 - \$2,500 and Year 2 - \$2,500 totaling \$5,000.

Human Subjects:

Funding is requested for human subject payments at \$25 per person for 25 people each year. We are paying for the human subjects for participating in the interviews.

Year 1 - \$625 and Year 2 - \$625 totaling \$1,250.

TOTAL PROJECT COSTS:

The total direct costs for the project are \$26,099 for Year 1 and \$23,901 for Year 2 totaling \$50,000.

APPENDIX C: PRE- AND POST-AWARD CHEAT SHEET

PRE-AWARD

PI reaches out to the Senior Program Coordinator Supervisor about potential proposal/application.

Senior Program Coordinator Supervisor notifies Grant Specialist from the Research & Sponsored Programs (RSP) that a proposal/application is going to be submitted and provides application details including sponsor, deadline, PI, and solicitation.

PI puts together a proposal and works with a Business Specialist on the budget and other required documents for application. The Senior Program Coordinator Supervisor uploads these documents into RAPSS and/or the sponsor's application portal.

The Grant Specialist from the Research & Sponsored Programs reviews and submits the proposal on behalf of the PI (if application needs to be submitted through the sponsor's portal).

Sponsor notifies the PI and/or RSP about the outcome of the grant application.

POST-AWARD

Sponsor notifies the PI and/or the RSP that they want to fund the grant proposal.

Sometimes, sponsors require an MOU (Memorandum of Understanding) or an additional agreement that requires review and approval via a Document Review record in RAPSS by the RSP.

The Grant Specialist from the RSP will then transfer the award documents to the Award Setup Team who will continue with the set up process.

The Award Setup Team (RFS) is responsible for processing budget reductions, consolidating any relevant compliance approvals, initiating the subaward process, and creating an award and related project account(s) in Oracle.

Once an account is active, the Award Setup Team will electronically notify the PI and a Business Specialist of the assigned account number(s) so the PI can begin spending on the award.

Business Specialist works with the Research Financial Services (RFS) department on all financial invoices.

PI submits progress/final program reports to the sponsor (either directly or via the sponsor's portal). Business Specialist completes the annual/final financial reports (and gets review/approval from RFS).

APPENDIX D: HELPFUL RUTGERS PRE- AND POST-AWARD WEBSITES

HELPFUL RUTGERS PRE-AWARD WEBSITES:

[Research Security Training - required and standard federal research security guidelines \(NSPM-33\)](#)

[Rutgers Research and Sponsored Programs Welcome Page](#)

[Research Administration & Proposal Submission System \(RAPSS\) Welcome page](#)

[Research Administration & Proposal Submission System \(RAPSS\) Login Page](#)

[Rutgers Research Website Welcome Page \(Assists in the development and growth of collaborative and multi-disciplinary projects\)](#)

[Rutgers Global Website for Advancement and International Affairs Funding Opportunities](#)

[Rutgers University Foundation Funding Opportunities](#)

[Rutgers Research Council Awards & Rutgers Research Council Subvention Awards](#)

[Rutgers Policy and Procedure for Applying to Limited Submission Opportunities](#)

[Rutgers Research Administration Handbook](#)

HELPFUL RUTGERS POST-AWARD WEBSITES:

[Rutgers Office of Research and Sponsored Programs \(ORSP\) Welcome Page](#)

[Institutional Review Board \(IRB\) Process for Human Subjects](#)

[Electronic Conflict of Interest System \(eCOI\)](#)

[Rutgers Research Financial Services](#)

[Rutgers Research Financial Services Award Establishment](#)

[Rutgers Research Financial Services Award Management](#)

[Rutgers Research Financial Services Award Closeout](#)

[Rutgers Research Financial Services Policies and Procedures](#)

[Rutgers Chart of Accounts](#)

[Rutgers Research Financial Services Effort Compensation Certification and Reporting](#)

[Rutgers Research Financial Services Online Systems](#)

[Rutgers University Policy Library](#)

[Rutgers Marketplace](#)

[University Travel and Expense](#)

[University Procurement Services](#)

[University Accounts Payable](#)

HELPFUL RESOURCES:

[Ten Simple Rules for Getting Grants](#)

APPENDIX E: HELPFUL SPONSOR WEBSITES

FEDERAL SPONSORS:

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