



COLLEGE OF WILLIAM & MARY
OFFICE OF SPONSORED PROGRAMS

Financial Management Overview



DIRECT COST GUIDELINES

Direct costs are expenditures that can be identified and allocated to a specific sponsored program fund. For federal awards and sub-awards, these costs must meet the definitions and requirements outlined in OMB Circular A-21, § C.2.4 which outlines the concepts of allowability, allocability, and reasonableness. For non-federal awards, proposed expenditures will be evaluated to ensure compliance with award guidelines. All expenditures are also evaluated for compliance with state and university directives. The most important factor in the review process is confirmation that any expenditures posted to the fund must provide direct benefit to the approved scope of work.

Facilities and Administrative Costs (F&A) are costs negotiated with the federal government and represent the expenses associated with sponsored programs that cannot be directly assessed and allocated to individual projects. These expenses include utilities, administrative and clerical support such as secretarial/administrative support, general use equipment, office supplies, postage, local telephone costs, memberships/subscriptions, and facilities/building and equipment usage and depreciation. Generally these costs may not be charged to federal awards since direct charging would result in a double billing to the federal government: once through the F&A negotiation and then directly to the federally funded award.

In certain limited instances, administrative expenses that are directly appropriate to and necessary for an individual project may be charged to federal awards, but doing so requires advance planning during proposal submission as well as written justification during the procurement/expenditure approval. Instances that may justify exceptions to the limitations on charging of administrative and clerical expenses include:

1. Large, stand-alone projects such as educational centers that require extensive publication or administrative support in excess of normal administrative support.
2. Projects that require extensive data collection, surveys, and analysis.
3. Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
4. Projects involving preparation and production of manuals, reports, and publications other than routine progress and technical reports.
5. Projects that are located at locations geographically remote from normal campus locations and administrative services.

NOTE: Plans to charge administrative expenses should be identified and justified in the proposal budget justification and approved by the funding agency. During the project period any decision to charge costs normally considered to be an F&A cost must be justified using the W&M Exception Form.

Following is an overview of principal cost categories charged to sponsored projects detailing the guidelines and process for obtaining approval for each. It is W&M policy that planned expenditures should be reviewed for compliance and appropriateness PRIOR to incurring the obligation.

All supplies and materials, travel, contractual services and other direct costs must be approved **prior to purchase**. Each item must be necessary to accomplish the project and specifically allocable to the project being charged. If an item(s) is going to be used on more than one project, only the portion directly appropriate to the project should be charged to the index. eVA will be used for all purchases of goods and forwarded through the appropriate OSP administrator for approval. Blanket purchase orders should be used for “repetitive” buys such as at Lowes, Ace Hardware, and Staples.

GENERAL OFFICE SUPPLIES such paper, pencils, pens, ink, toner cartridges will not be approved on federal awards. Exceptions to this guideline consist of instances where the purchase of the supplies is extensive in nature, specifically identified to the purpose of the project, **and** meets the definition of a eligible direct charge as defined above.

COMPUTERS including computer-type items such as I-Pads and tablets are normally classified as general office supplies/ equipment since these are tools that can be used for generic administrative uses and are difficult to justify as being used only to accomplish the limited scope of work on a specific project. In order to meet the criteria of an 'unlike circumstance' and be directly charged to a sponsored award, predominant usage of these items must be tied to the technical objectives of the award. Examples may include a computer used to create a publication on an editorial grant, a computer dedicated to controlling a specific scientific instrument, a computer used to gather and analyze data or perform numerical analysis, image manipulation, or other technical activities directly related to the objectives of the science, or computers that are part of an educational or instructional project for use by students and/or participants. Any requests to purchase these items must follow the justification process for an exception to standard guidelines outlined above.

POSTAGE AND SHIPPING costs supporting routine activities should not be charged directly to sponsored funds since they are part of the general administrative costs covered by the university's F&A agreement. Exceptions to this guideline include projects requiring extensive mailing and shipping costs such as those involving surveys and large-scale publication distribution.

TELEPHONE AND VARIOUS OTHER COMMUNICATION COSTS supporting normal activities should not be charged directly to sponsored projects. For example, installation charges, recurring monthly use charges, local calls, pagers, and cell phones are included as part of F&A costs. Some exceptions may include extensive long distance calls or toll-free numbers that are needed to accomplish the goals of a specific project. Requests for cell phones will be evaluated on a case-by-case basis and will be evaluated based on the needs of an individual project may be appropriate in instances such as location of personnel at a remote location or in situations when the phone is needed for other safety reasons.

MEMBERSHIPS, SUBSCRIPTIONS and BOOKS As noted above, OMB A-21 specifically states that individual memberships in civic or social organizations are unallowable. Individual memberships or subscriptions to professional groups or periodicals are unallowable as direct costs on federal awards

Technical books and subscriptions may occasionally be required to achieve the goals and objectives of an award, particularly for fellowships or training grants. Direct charges for these items may be allowable if the investigator confirms that specific information is contained in the publication(s) is directly related to a specific goal or outcome of the project. For example, a specific testing protocol that must be followed to validate research results. Further, the cost must be allocable to the award(s) with a high degree of accuracy. As with general office supplies and materials, books that contain general information generally would not meet the criteria of direct benefit to the specific project.

PRINTING, BINDING, PUBLICATION AND COPYING expenses are normally allowed as a direct charge to sponsored awards since these costs are considered to be part of the dissemination of research results. Use of external or central service copy services may be charged to sponsored projects, but invoices must be retained as documentation to support the charge.

Copying proposals or general correspondence not related to a specific project may not be charged directly to federally sponsored projects. Further, charges associated with the operation of a general copy machine such as paper or tone may not be charged to a sponsored project.

SUPPLIES for field and laboratory use directly related to the project are appropriate charges to sponsored projects provided the items are needed solely to advance the work under the sponsored agreement, comply with general grant and contract guidelines and individual award requirements, and procurement of the items is consistent with federal, state and university requirements. All supplies should be approved by OSP prior to purchase using eVA. Requests for after-the-fact reimbursement must be accompanied by justification for the purchase.

Requests for supplies will be closely scrutinized in the final 60 days of the project period to confirm that the items are needed to complete the scope of work since charges late in the project are subject to special review by federal agencies to ensure that there is a minimal residual inventory since federal guidelines mandate that the government should be reimbursed for its share of a residual inventory greater than \$5,000. Also, recent NSF audits questioned whether last-minute purchases actually benefit the project.

EQUIPMENT is defined as items with an acquisition cost of \$5,000 or greater with a useful life of more than one year. In some instances a project may involve equipment fabrication which means multiple items that would normally be classified as supplies (individual costs less than \$5,000) are purchased to create/fabricate an integrated unit of equipment having a total value of \$5,000 or more. In these instances, the purchases should be identified and combined to document the fabrication of a piece of capitalized equipment.

Equipment should be identified, budgeted and justified in the proposal. All purchases must be processed through eVA and approved by OSP. NO requests for equipment purchases will be approved during the final 90 days of a project without specific agency approval and justification for the purchase at the end of the project. Late obligation and purchase or equipment items is a point of concern for auditors who question the need of such purchases when the project is almost complete.

TRAVEL budgets should be included as part of the proposal submission process. As with all expenses charged to sponsored projects, such costs may only be posted when it can be confirmed that the travel directly benefits the project. Travel is one of the most complex and strictly regulated categories of expenditure, subject to federal, state and university guidelines. All travel should be approved PRIOR to the trip using the College's Travel Authorization Form available on the General Accounting website. Prior approval is important since it ensures that the travel is appropriate for the grant index being charged and protects employees by confirming that they are College employees on official business during the travel period. Failure to obtain prior approval means that travelers risk not receiving reimbursement from sponsored program funds.

Travel authorizations may be submitted digitally to the OSP administrator who will review, approve and return. Approval must be requested for all sponsored program travel – local, foreign and conference. Approval for local travel may be requested for the project period. Conference, meeting and foreign travel will be approved individually. Travel reimbursement requests do not need OSP approval since an authorization form has been reviewed and approved.

Travel must conform to all regulations and be within published cost limits. Additionally international travel supported by federal funds must follow Fly America mandates.

MEALS AND FOOD – While meals included in travel authorizations and meeting state/federal guidelines generally are not a problem, meals and food provided as stand-alone expenditures continue to be a point of confusion. These costs are often the subject of audit examination. OSP has developed and distributed the following explanations to clarify how these costs should be managed on federal awards.

W&M’s principal funding agencies directly address the meal/food issue in their Policy Manuals:

NSF – *“Travel, meal and hotel expenses of grantee employees who are not on travel status are unallowable. Costs of employees on travel status are limited to those allowed under the governing cost principles for travel expenses.*

(b) Meals and Coffee Breaks - No NSF funds may be spent on meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers”

NIH – *“Allowable for subjects and patients under study, or where specifically approved as part of the project activity, provided that such charges are not duplicated in participants’ per diem or subsistence allowances, if any.”*

“When certain meals are an integral and necessary part of a meeting or conference (i.e., a working meal where business is transacted), grant funds may be used for such meals. The cost of meals served at a meeting or conference, for which the primary purpose is the dissemination of technical information, is allowable. In all cases the cost of any meal must meet a test of reasonableness. However, recurring business meetings, such as staff meetings, should not be broadly considered as meetings for the primary purpose of disseminating technical information in order to justify charging meals or refreshment to costs to grants.”

CONTRACTUAL SERVICES is a category that encompasses a broad range of expenditure types. The intention to use external support to achieve project goals must be identified in the proposal. The principal investigator must describe what services will be contracted. OSP will assist in determining whether the cooperating entity will be a vendor or subrecipient. This is a critical distinction. A **vendor** is described in OMB Circular A-133 as “is generally a dealer, distributor or other seller that provides, for example, supplies, expendable materials, or data processing services in support of the project activities.” Securing a vendor means that the formal procurement process must be followed. Since acquisition of a vendor may involve competitive bidding and use of a contract to formalize the arrangements, a vendor may not be named in the proposal. A vendor is paid based on completion of the task.

On the other hand a **subrecipient** is part of the proposal submission, is named in the proposal and will perform a portion of the scope of work as described to the funding entity. Subrecipient organizations must formally acknowledge the collaboration prior to proposal submission. A subrecipient receives compensation in a pass-through arrangement and is required to follow federal guidelines including the requirements of OMB A-133. A subrecipient is responsible for meeting specific performance targets, is paid based on submission of invoices as described in the subrecipient agreement and is expected to submit final financial and other mandatory federal reports. Further, compensation for the subrecipient is subject to approval by the principal investigator that progress is satisfactory and that costs are reasonable for the work completed.

Charging Food/Meals to Federally Sponsored (and Federal Flow-Down) Projects

This statement is provided to confirm William & Mary's procedures on direct charging of food/meals to sponsored projects **while not in travel status**. While many of these regulations have been in place for a number of years, federal agencies are increasing their scrutiny of expenditures posted to federal awards.

While state and College policies may permit spending other types of funds for food/meal expenses, it is important to realize that such expenditures may not be allowable on sponsored projects. Costs allowable to sponsored projects are reviewed and approval is based on sponsor guidelines, university and state regulations and guidelines and approvals associated with the specific award document. The cost of food/meals while not in travel status will normally not be allowed as a direct charge on federally sponsored (or federal flow-down) projects. These costs are typically considered a personal expense.

There are events and meetings where food/meal costs may be an allowable charge to a federally sponsored project. The criteria for determining allowability are:

1. The cost must be **not be expressly disallowed by the institution**, both under federal and sponsor regulations, AND under the terms of a specific project.
2. The cost must be **allocable**, that is, the project which pays the expense must benefit from the event or meeting that includes the food/meals. More specifically, the food /meals must be integrated into a project-related event.
3. The cost must be **reasonable**, that is, must reflect the action a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. Costs per person should not exceed W&M per diem rates as published on [Website](#)).
4. Participants/employees typically should not be solely university employees. There should be speakers/attendees from other employers/institutions.
5. All documentation requirements must be met as described below.
6. The event or food/meals could not be perceived as entertainment, hospitality or otherwise unnecessary to achievement of project goals. The food/meal costs must be integral to delivery of project goals.

Meals, Business Expenditure Type:

"Meals, Business", should ONLY be used for meals in NON-travel status. Travel-related meals should be expensed using the appropriate "Travel, Subsist & Lodging" expenditure type.

Documentation Requirements:

All expenditure types for food costs in non-travel status (Svc, Catering; Supplies, Food Svc; Meals, Business; Supplies, Food and Drink) must be approved in advance for each individual occasion. For any food/meals in non-travel status, departments are responsible for providing the following documentation:

1. Dated agenda or other written document that clearly explains how the meeting/event furthers project goals/aims.
2. Roster of people attending, including the name of each attendee's institution/employer.
3. Technical role/affiliation with the project of each attendee.

General Federal Guidance

The Code of Federal Regulations 2 CFR 220 (OMB Circular A-21)

Section J-32: Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences. But see section J.17 of this Appendix, Entertainment costs.

Section J-17: Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

Specific Federal Agency Guidelines

- **NIH** – see Grants Policy Statement **Part II-Section A.7.9.1** (Selected Items of Cost), **Part II Section B 11.3.8.4** (Training related expenses for institutional training grants and **Part II Section B.14.10.1** Allowable Costs (Support of Scientific Meetings/Conference Grants).
- **HHS** Policy on the Use of Appropriated Funds for Food.
- **NSF** Proposal and Award Policies and Procedures Guide - Part II, Award & Administration Guide

Part II, Section V-C-5-i. - “Entertainment - Costs of entertainment, amusement, diversion and social activities and any costs directly associated with such activities (such as tickets to shows or sporting events, meals, lodging, rentals, transportation and gratuities) are unallowable. Travel, meal and hotel expenses of grantee employees who are not on travel status are unallowable. Costs of employees on travel status are limited to those allowed under the governing cost principles for travel expenses.”

Part II, Section V-C-5-g. “Meals and Coffee Breaks - No NSF funds may be spent on meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers.”

- **Dept of Defense** – (also see Federal Acquisition Regulation 31.205-14).
- **Dept of Education** Memorandum to Grantees Regarding the Use of Project Funds for Conferences and Meetings

This is not a complete list of all sponsors. It is necessary to confirm sponsor requirements and terms and conditions for each agency. Further, it is important to note that in today's financial climate, agencies are changing guidelines and scrutinizing all expenditures to ensure that only costs that are necessary to successful project completion are billed to the award.

FREQUENTLY ASKED QUESTIONS

1. Is it allowable to take a job candidate applying for a position on the project or visiting researcher collaborating on the project out to dinner for an interview or project related discussions?

YES, IN PART - The candidate or visiting researcher's meal could be paid under travel status. The cost of the meals for the PI or other W&M employees are not allowable on the project, but may be allowable on other funding sources.

2. Is it permissible to charge the costs of providing refreshments and/or meals to the project during the conference on a federally sponsored project that requires coordinating and hosting a Conference.

YES – the costs of meals/refreshments during a conference/seminar/meeting with a formal agenda, attendee roster and participants from different locations are allowable. These prospective expenditures should be included as part of the proposal budget submitted to the funding agency. Note: Taking out of town participants out for a meal, separate from the event, is not allowable.

3. A PI holds periodic meetings with co-investigators/lab and other personnel to discuss the progress on a federally sponsored project. Can the cost of the meal be charged to the project?

NO – routine meeting meal or refreshment costs are not allowable. The charge may be allowable as Business Meals on other funding sources.

4. When a PI is traveling to another state to visit with a subproject collaborator is it allowable take the collaborator to dinner and charge the meal to a federal project?

YES, IN PART– The W&M PI may charge a meal as a travel expense for their own meal. The cost of the collaborator's meal should not be charged to the federally sponsored project, but it may be an allowable charge on other funding sources as a Business Meal.

5. Is it allowable to charge food for an internal meeting of project co-investigators within W&M at a local restaurant or as an internal catered event?

NO – Regardless of the location, meeting meal or refreshment costs for W&M personnel not in travel status are not allowable on a federal project. These charges may be allowable on other funding sources.

6. Some federal projects that require that investigators hold routine advisory committee meetings with various collaborators from all over the country or involve outreach with local organizations. Can the cost of food/meals be charged to the project?

YES – Assuming all documentation requirements are met, the cost of meals/refreshments during a Conference/Seminar/Meeting with a formal agenda and participants from different locations is allowable. Note: Taking out of town participants out for a meal, separate from the event, is not allowable.

COLLEGE OF WILLIAM & MARY MATCH ACCOUNTING

DEFINITION: Each proposal submitted to a funding entity requests financial assistance for a defined scope of work. When costs to perform the work exceed the amount received from the funder, the university must identify other sources to support the project. Match or cost-share is part of the total cost of a project that is not supported by external funds awarded. There are several types of match or cost share.

- Cash match is comprised of funds provided by departmental E&G funds, private funds, or another non-federal award that has been designated as a companion project to the federal award. It is important to note that match is “real” money and must be documented.
 - The costs must be verifiable through university accounting records, may not be provided by other federal sources, and must not be used as match for any other award.
 - The costs must be incurred during the time frame of the awarded project. In other words, equipment purchased before the project began cannot be declared as match.
 - Costs declared as match must meet the same standards for allowability, allocability and reasonableness as costs posted to the grant itself. If the cost would not be appropriate to charge to the grant itself, it may not be used as match.
- In-kind or third-party match is support provided by an entity outside the W&M. This must be documented and certified for the project file since this cannot be verified through the accounting system. Additionally, valuation of the in-kind support must be reviewed to confirm that the budgeted amount does not exceed the fair-market value of the items included and the individuals or organization providing the in-kind match must document that they are aware of and approve use of their services or goods as match.
- Mandatory match is match or cost share required by the funding agency as a condition to receive an award.
- Voluntary committed cost sharing/match is university support which is identified as necessary to accomplish project goals but which is not required by the agency. It is important to note that if the university specifies an institutional contribution as the time of proposal submission and the agency makes an award, the match becomes a condition of the award and must be provided.
- Voluntary uncommitted cost sharing/match recognizes institutional support that would be needed if a project is awarded but is not included in the proposal to the funding agency. While there is no requirement to document the uncommitted contribution, it is important to identify such potential requirements prior to accepting the award.

POLICY: It is William & Mary policy to identify all costs associated with a planned proposal, including any direct or indirect costs and long-term obligations that may result from receipt of an award. While full costing is critical to institutional management, submitted proposals should include only the minimum mandatory match commitment. No proposal with a commitment for match will be submitted without approval by the appropriate Department Chair and Office of the Vice Provost for Research.

Final financial reports to be submitted to funding agencies to confirm direct and match expenditures must be prepared and certified by the Office of Sponsored Programs.

PROCEDURE: Match may be provided by E&G or other departmental funds, private or local funds, and non-federal grants that have been identified as companion projects to the federal award. It is possible

within Banner Finance to budgetarily “join” non-federal funds with external funds to provide a complete picture of grant project funding. (See Attachment A for presentation of grant/index from Banner.) Each type of internal fund requires a different process to create and map the fund to the predecessor fund providing support for the match.

The first step in structuring and tracking match is to coordinate with the appropriate fund custodian to document that funds are being earmarked for match. Second, the departmental administrator(s) must be notified so that individual can assist in tracking and monitoring the W&M contribution. The step-by-step process:

- 1.) Match indexes will be assigned following the number assigned as the basic grant index number, replacing the initial digit (7) with the digit 4. For example, the match index for grant index 712341 will be 412341.
- 2.) Funds transferred from E&G departmental indexes (12xxxx) will be managed on a fiscal year basis since E&G funds are not available on a multi-year basis and cannot be “carried forward” at the end of a fiscal year. Budget forms will be prepared by OSP and approved by the department’s financial manager. (See Attachment B.) In the event salaries and fringe benefits are part of the match, HR distribution forms will be processed to have the designated salary distributed during the period of project performance. If supplies or other items have been named as match, costs will be posted directly to the match index using the same process for posting charges to 12xxxx or 7xxxx indexes.
- 3.) For match indexes supported by other internal sources such as indirect cost funds, the index will be created using the approved indirect cost fund as a predecessor.
- 4.) Since match indexes will be tied to a grant, permanent documentation of the match contribution will be available in Banner Finance.

JOURNAL VOUCHERS/COST TRANSFERS USE AND APPROVALS IN SPONSORED PROGRAMS

A journal voucher (JV) is an accounting document used to distribute internal costs and/or correct accounting entries. All JVs require careful review and documentation detailing the reasons for the transfer and/or change and should be signed by the originator and approved by the individual(s) with responsibility for the index being impacted by the cost transfer.

Expenses posted or transferred using JVs are often the target of audit scrutiny since after-the-fact transfers can indicate a failure to carefully review and control costs posted to grant accounts. These guidelines are meant to ensure that every JV entry is reviewed to ensure that all postings, whether for internal distribution/recharge or corrections are posted in a timely manner and with appropriate documentation and justification.

INITIAL CHARGES: There are various costs incurred by internal departments that are later distributed via JVs to institutional expenditures indexes. Examples include printing, telephone expenses, machine shop billings, and purchases at the W&M Tribe Store (principally IT items). Since these are internal re-distributions, there is no review via eVa to confirm allowability and allocability. Therefore any JV distributing internal charges to grant/contract funds must be reviewed and approved by OSP prior to posting in Banner.

COST TRANSFERS: Transfers of previously posted charges are among the leading causes for audit findings and disallowances in recent audits conducted by A-133 and NSF auditors. OMB A-21 states that:

Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience.

Any costs allocable to activities sponsored by industry, foreign governments or other sponsors may not be shifted to federally sponsored agreements.

One recently published NSF audit report had the following findings:

OMB-Circular A-133 (A-133) audit report contained a finding related to untimely cost transfers.

A-133 auditors recommended that the University enhance its focus on achieving timely cost transfers to ensure compliance with the University and federal guidelines.

Finding 3: Approximately \$500,000 of Inappropriate Cost Transfers Into NSF Awards

... posted \$496,466 of questionable cost transfers to its NSF grants. Cost transfers are defined as the changing of an expenditure initially posted to one project or award over to another project or award. We found \$276,234 of salary and wages cost transfers between NSF awards for labor costs incurred after the awards to which these costs were posted had expired; \$71,133 of unrelated equipment cost transfers into an NSF grant; \$101,355 of cost transfers made into an NSF grant at grant close out to spend out those grant funds; \$23,274 of cost transfers from one NSF grant that went over budget into an NSF grant with available funds; \$24,470 of cost

transfers for overhead, Department recharges, and materials and supplies that were unrelated... the NSF award to which they were charged.

W&M guidelines for processing JV entries for sponsored program funds:

- Transfers and requests for corrections should be processed no more than 60 days after the initial posting. Written justification must be included with the JV and should be approved by the department fiscal officer and OSP.
- If a transfer is requested more than 60 days after the initial posting, the transfer must be approved by the department fiscal officer, the principal investigator, the department Chair and OSP.
- Transfers during the final 90 days of the project will be closely reviewed to confirm the reason for the transfer.
- During closeout period any entries made in error will be transferred to departmental funds, not transferred to another sponsored award.

W&M SPONSORED PROGRAM JOURNAL VOUCHER (JV)
CORRECTION REQUEST FORM

Please complete this form and attach to any expenditure transfers (to or from) a sponsored index. A transfer justification is required for any JV corrections posted to sponsored indexes.

Please include the following information:

1. Why does this charge belong on the grant you're moving it to? This means that you can confirm that the project being charged will receive a direct benefit.

2. Why was the charge put on the wrong account?

If this cost transfer is for charges that were initially posted more than 90 days ago (i.e., the date when the expense was posted in Banner) or if the award/project is closed, please provide the following additional information:

3. Why is this cost transfer request over 90 days old? Why did it take so long to discover the error?

4. How do you prevent this from happening in the future?

Departments who process these cost transfers are responsible for maintaining and producing if asked, the supporting documentation for all cost transfer activity.

Request for Exceptional Circumstance Approval

This request may be routed either in hardcopy or via email. Our office will accept a digital signature. The request should come from the PI or on behalf of the PI by an appropriate designee. Send this request to the award administrator in the Office of Sponsored Programs.

Principal Investigator Name:

Banner Index:

Agency Name:

Project Title:

Provide a full justification of why the item(s) is required and why an exception approval is appropriate:

STEPS IN THE HIRING/PERSONNEL PROCESS

- 1.) Identify the position(s) needed. This should be done during the proposal process. Among the questions to be answered:
 - a. Are these full-time or part-time positions?
 - b. Will these duties require new personnel or use existing employees?
 - c. Will the position be professional or operational?
- 2.) HR will provide guidance in planning for salary and fringe benefit requirements based on brief, preliminary job descriptions prepared by the PI.
- 3.) If it appears that the proposal will be funded, prepare and submit hiring paperwork to HR immediately.
- 4.) Post and advertise the position.
- 5.) Interview.
- 6.) Request to fill. WHEN HR HAS REVIEWED AND APPROVED,
- 7.) Make an offer to the candidate.
- 8.) Follow standard performance management guidelines as posted on the W&M HR website.

ON-LINE RESOURCES TO ASSIST IN THE PROCESS:

W&M Hiring Guidelines:

<http://www.wm.edu/offices/hr/managerssupervisors/hiringrecruitment/index.php>

W&M Forms: <http://www.wm.edu/offices/hr/forms-topic/index.php>

Compensation:

Pay practices chart: <http://www.wm.edu/offices/hr/documents/compensation-perf-management/paypracticechart.pdf>

University Salary Structure:

<http://www.wm.edu/offices/hr/documents/forms/universitysalarystructure.pdf>

Statewide job categories: <http://www.dhrm.state.va.us/compensation/jobstructure.html>

The following table is a list of standard university research positions prepared by CUPA, an HR organization specifically addressing personnel needs in higher education. These descriptions might be helpful in identifying and defining the types of positions needed for research projects/programs.

2010-11 Number	POSITION	DESCRIPTION
9517	Research Assistant-Social/Behavioral Sciences (Entry Level) NEW	Entry-level professional in support of a project in a research discipline. Performs moderately complex data collection, reduction, and laboratory techniques requiring some use of independent judgment. Performs tests and analyses to determine procedures to be used and analyzes results. Requires bachelor's degree in a research discipline plus 0-1 years' related experience.
9507	Research Assistant-Social/Behavioral Sciences (Intermediate Level)	Intermediate-level professional in support of a project in a research discipline. Involved in leading lower-level professional and technical support staff or in complex scientific research. Performs complex data collection, reduction, and laboratory techniques requiring the use of independent judgment. Performs tests and analyses to determine procedures to be used and interprets results. Requires bachelor's degree in a research discipline plus 2-3 years' related experience.
9508	Research Assistant - Social/Behavioral Sciences (Senior Level)	Performs senior-level professional research in support of a major research project. Acts as a project leader, directing and coordinating other research assistants and technicians. Supervises data collection, evaluation, and analysis. Assists faculty researchers or acts independently in the design of research projects, the development of methods and procedures, the preparation of research proposals, and the writing of research findings. Reports to faculty researcher or principal investigator. Requires bachelor's or master's degree in a research discipline plus 4- 5 years' related experience.
9512	Research Field Technician	With supervision from faculty or senior staff members, performs research activities in the field and in a laboratory. Collects specimens, sets up equipment, performs experiments, collects data, and monitors results; compiles and analyzes research data; maintains field and laboratory equipment and facilities. May supervise technical staff and students. Requires a bachelor's degree in a related science and 1-2 years' field experience.
9513	Research Computer Specialist	With general supervision from faculty members, provides high-level consultation for and expertise with computer applications to scientific research problems. Consults with researchers to determine needs; performs computerized data processing operations and statistical analyses of research data; performs computing programming, debugging, and documentation; assists in interpretation and reporting of results. May supervise students. Requires a bachelor's degree in computer science or related field and 2-3 years' computer/research experience.
9520	Assistant Research Scientist (non-Faculty)	Performs basic or applied research in an area of considerable scope and complexity in which existing theory or methods may be limited or lacking, with responsibility for identifying and selecting the problems to be studied, the approach to them and the results obtained. Requires doctoral degree in a research discipline and 0-1 years' related experience.
9521	Associate Research Scientist (non-Faculty)	Performs applied research on problems which present critical or unusually difficult obstacles to understanding and which involve the development of new theories or methodologies with complete responsibility for all aspects of the research project. In addition, such a person will normally have accumulated several years of progressively responsible independent research work. Requires doctoral degree in a research discipline and 2-3 years' related experience.
9522	Research Scientist (non-Faculty)	Provides scientific and technical leadership in the management, design and execution of a research program, assuming full responsibility for the complete program of investigation. The person will typically have contributed to a number of peer-reviewed publications, inventions or the like, at least some of which have had a major impact on advancing the field or discipline. Requires doctoral degree in a research discipline and 4-5 years' related experience.

COLLEGE OF WILLIAM & MARY ACCOUNTING

GUIDELINES AND PROCEDURES

HUMAN RESOURCES

Distribution and certification of labor costs on grants and contracts is a critically important financial compliance requirement on sponsored program awards. The HR distribution process at William & Mary is based on the following federal requirements in OMB Circular A-21:

- *OMB A-21, F.1, 2. Factors affecting allowability of costs. The tests of allowability of costs under these principles are: (a) they must be reasonable; (b) they must be allocable to sponsored agreements under the principles and methods provided herein; c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the sponsored agreement as to types or amounts of cost items.*
- *OMB A-21, Section J. General provisions for selected items of cost. § 10. Compensation for personal services. General. Compensation for personal services covers all amounts paid currently or accrued by the institution for services of employees rendered during the period of performance under sponsored agreements. Such amounts include salaries, wages, and fringe benefits (see subsection f). These costs are allowable to the extent that the total compensation to individual employees conforms to the established policies of the institution, consistently applied, and provided that the charges for work performed directly on sponsored agreements and for other work allocable...*
- *OMB A-21, Section J. § (e) To confirm that distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the record for each employee will include: (1) the signature of the employee or of a person having direct knowledge of the work, confirming that the record of activities allocable as direct costs of each sponsored agreement is appropriate; and, (2) the record of F&A costs will include the signature of responsible person(s) who use suitable means of verification that the work was performed and is consistent with the overall distribution of the employee's compensated activities. These signatures may all be on the same document.*

PRINCIPLES OF PAYROLL DISTRIBUTION

Pursuant to OMB Circular A-21 CWM distributes salaries and the proportional fringe benefits on based on the federal concept of monitored work load. Salary and wage distributions are entered using the University's Personnel Action Form (<http://www.wm.edu/offices/hr/documents/forms/personnelactionform.pdf>).

Salary and wage distributions to grants/contracts are based on a percentage of effort and should conform with proposal budgets and funding agency guidelines.

Those estimates are entered as percentages of total time into the University's Human Resource System which distributes the salary. The HRS system is the source of information for names and specific cost distributions for each charge. The totals are then posted in total to the Finance Module.

All distributions should be entered into the system PRIOR to the period of time covered by the distribution. In situations when the entry needs to be made after the initial date of the period covered by the PAF, a written explanation must accompany the late distribution plan. In no event will a change be entered to a sponsored program fund more than 60 days after the beginning date of the PAF.

PAFs for hourly employees must be processed PRIOR to the employee's beginning work on the grant/contract. Hourly employees enter their time using the Self-Service Banner Employee portal on myWM. Hours will be approved by the supervisor.

CERTIFICATIONS

Labor certifications are distributed three times each year at the end of each semester: Fall, Spring, and Summer. Forms are prepared for each individual charged to a grant or contract and must include all funds to which the employee's salary was distributed, both sponsored and institutional sources. The forms must be signed by the individual or by someone having first-hand knowledge of the employee's activity. Forms must be reviewed and returned to OSP within 30 days.

When changes are requested, corrections will be processed and a revised Certification Form will be generated and signed.

In the event a change is requested after the signed certification has been processed, the request must be accompanied by a written justification and approved by the Dean.

HR Distributions/Corrections

- Salary authorization forms will be processed through the Office of Sponsored Programs for distributions to external awards.
- All individuals charged to an external award – either federal or non-federal – will receive an HR certification form each semester. This means 3 times per year – fall semester, spring semester, and summer.
- Any changes in payroll distribution will be driven by adjustments requested on the certification forms returned to the Office of Sponsored Programs.
- Changes may also be made by submitting a revised salary authorization form or by a request for re-cast during the period covered by the authorization form.
- All adjustments will correct salary and fringe benefits in separate Banner account codes (state subcodes) as appropriate to reflect an accurate, pro-rated distribution of each cost.
- JV salary adjustments will be used only when accompanied by a signed memo from the principal investigator.
- Once HR certifications have been approved, only a memo signed by the principal investigator and approved by the Department Chair will be acceptable documentation for changes in payroll records.

VICE PROVOST FOR RESEARCH PROPOSAL SUBMISSION STATEMENT

The Vice Provost for Research (VPR) is the institutional official charged with ensuring that throughout all Schools of the College, the university's research enterprise is managed in accordance with federal, state, and institutional regulations and guidelines. As part of that responsibility, the VPR is charged with authorizing submission of all proposals for external funding. Further, it is the VPR's obligation to decline any award not processed in accordance with W&M guidelines.

The VPR and the Office of Sponsored Programs (OSP) would like to remind researchers of William and Mary's guidelines and requirements governing application, negotiation, and management of funds awarded by external entities. While these policies have been standard operating procedure for many years, newer members of our faculty may not be aware of the requirements, and it is appropriate to remind senior faculty of the importance of following guidelines that were put in place to protect all participants in the process. Investigators are served by a careful and timely proposal review that ensures submission of a professional document that complies with funding agency requirements. The university and taxpayers are protected when there is a careful evaluation of the costs and compliance and audit requirements of proposed projects. Further the proposal is the first step in meeting standards for financial and administrative audits. While all proposals must follow William & Mary's documented procedures, there are situations when it is particularly important to include the university to provide matching funds, buy special equipment, supply residence hall rooms, enhance infrastructure, make changes to buildings or grounds to perform proposed activities or obligate W&M to long-term commitments that may continue after the end of the award period.

Background

- A proposal is a document to any prospective funding entity regardless of whether the university will be a direct recipient or serve as a subcontractor or subrecipient with another organization. In other words, proposals to participate as a subcontractor must also be reviewed and approved using the same procedures.
- **ALL** proposals (or funding requests) to external agencies must be reviewed and approved by the Office of Sponsored Programs (OSP) **PRIOR** to submission.
- Faculty and staff members, including Principal Investigators and Program Leaders, and Project Leaders are **NOT** empowered to commit the College in contractual obligations.

Briefly, steps that you should follow to comply with College procedures include:

- 1) Contact the OSP as soon as you think you might pursue a call for proposals or whenever you think there might be an opportunity for funding for your work. The OSP will then assign a person to assist and help you in whatever way possible in assembling the submission package. It is important to have OSP personnel engaged as you undertake discussions with potential sponsors.
- 2) The first official step in the process is submission of the online digital routing and review form which has replaced the printed "yellow sheet." This form can be accessed at https://grants.wm.edu/wm_prod/index.cfm using your assigned WM log-on and password. Timely submission of the digital routing and review form, along with a rough draft budget and proposal narrative should be submitted as soon as possible but **no later than 5 working days** prior to the submission date for the proposal. This will provide time to coordinate with Department Chairs, Deans, the VPR, and various compliance committees. Additionally, please realize that requests for supplemental resource commitments by the university, such as a need for facilities modifications, commitment for student housing, and reduced F&A require more time for review

and approvals. In other words, the greater the need for institutional support, the earlier the routing and review form needs to be submitted.

- 3) The 5-day requirement allows OSP time to review documents and prepare the variety of mandatory forms and digital packages needed for on-line submissions. We are aware that investigators work on proposals until the last moment, so forwarding draft copies of all documents as you prepare them is a good way to initiate and expedite the review process.
- 4) Investigators are often contacted by agency personnel and program officers to discuss and negotiate specific details of potential agreements. While discussions with program officers/research directors can be appropriate and helpful, please do not offer extraordinary terms or conditions or over-promise what the institution will agree to do. Detailed negotiations may involve specifics of price, unrecovered institutional costs, intellectual property rights, reduction in overhead, and personnel requirements and must involve OSP. Researchers are urged to limit their commitments to defining specific tasks and project goals. Commitments of resources and final financial details must be cleared through the VPR and OSP.
- 5) Department Chairs, Deans, and Principal Investigators are NOT authorized to sign any award or funding agreement on behalf of the College.
- 6) Since all awards are contractual documents obligating the university to specific requirements and deliverables, ANY change in terms and conditions must be requested and negotiated through OSP and accepted by that office. Changes to existing agreements such as extensions in the period of performance (with or without cost), requests for budget adjustments, changes in principal investigator, addition or substitution of major labor categories, addition of deliverables, changes to intellectual property terms, or changes in the scope of work must be reviewed and submitted by OSP. This is as easy as telling your OSP administrator what changes you would like to make in the contract. OSP will work with the funding entity and if necessary will initiate conference calls with agency representative(s) to accomplish the requested adjustments. OSP will not authorize any changes that are not submitted and documented through this office.

We appreciate your cooperation. If you have any questions or concerns, please contact us.

Edit / Update College of William & Mary Proposal Routing and Review Form

Proposal Profile

Proposal Number	<input type="text" value="214145"/>
Preproposal?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Proposal Status	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> Funded <input type="checkbox"/> Rejected <input type="checkbox"/> Withdrawn

* Date Full Proposal Due: click on the calendar icon **or** enter the date in this format (mm/dd/yy)

Project Title:

Investigators:

Principal:	Summer (In Months)	Academic Calendar (In Months)	Calendar (In Months)	Direct Time (In Months)	Match Time (In Months)
<input style="width: 90%;" type="text" value="Manos, Dennis, M: Vice Provost for Research"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Co-Principals:

Check to remove co-principal

* After adding Direct Time and Match Time, refresh this page to see the times in the table. Refresh **ONLY** after saving all other changes.

Select Co-principal Investigators:

1) **Select Co-Pi's department.**

2) **Select Co-Pi**

Funding Agency:	<input style="width: 80%;" type="text" value="National Science Foundation"/>
CFDA Number:	<input type="text" value="0"/> Project Code: <input type="text" value="0"/>
Proposed Start Date:	<input type="text" value="Sep-26-2012"/>
<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Will submission of this proposal place this institution in direct competition with the private sector in a manner which could be construed as unfair competition?

If the project will require any of the following, please identify the resources needed, their estimated costs, and explain below plans to cover these costs.

<input checked="" type="checkbox"/> Yes	<p>Course Buyout If yes, funds should be requested in the budget for full salary and benefits of faculty being bought-out, not just the cost of an adjunct/visitor. Permission and amount must be approved by appropriate department chair or dean.</p> <div style="border: 1px solid gray; height: 30px; width: 90%; margin-top: 5px;"></div>
<input checked="" type="checkbox"/> Yes	<p>Student Housing:</p> <p>1.) How many? 2.) How long? 3.) What years (ex. Summer 2011, 2012)?</p>

Matching Cost Share

Yes

No

Are you requesting any matching/cost share to support this project? Please explain the amount requested and the source of funding.
If you are requesting match, institutional approval must be received prior to proposal submittal.

Could this project result in special requirements for web page development/maintenance or public relations requirements?

Yes

No

Will this project require space to house equipment or additional personnel, beyond what is currently available to you?

Yes

No

- 1.) Space to house equipment or additional personnel.
- 2.) Purchase of additional furniture or fixtures
- 3.) Require more than 1750 W (15 amps) of electrical power in an existing office area, or multi-phase electrical power
- 4.) Single-phase power of more than 5000 W in a laboratory
- 5.) Steam, cold water or hot water to operate new equipment
- 6.) Cryogenic fluids or solids (Dry Ice, Liquid nitrogen, argon)
- 7.) Narrow control of room temperature
- 8.) Vibration or acoustic or electromagnetic shielding or damping, **or** does any anticipated equipment exceed available floor weight loads?

If yes, please provide description below:

Will this project require additional IT resources?

Yes

No

- 1.) Rack-mounted computers or servers
 - 2.) Multiple (more than 5) desktop computers/displays
 - 3.) Special cameras
 - 4.) Microphones
 - 5.) Other specialized hardware
 - 6.) Licenses for commercial software
 - 7.) Significant additional bandwidth
 - 8.) Communications or data storage equipment
 - 9.) Cabling or wiring in currently unwired areas
 - 10.)Wireless connectivity in remote areas
- (If yes, please contact [Gene Roche](#), Director of Academic Information Services, 1- 1879)

Purchase (or maintenance) of equipment, apparatus, or furniture with funds not included in the proposal or which will require continuation of maintenance/repair support after conclusions of proposed research project? This would constitute institutional cost share and must be approved by persons authorized to approve such obligations. If so, please estimate amount and duration.

Yes

No

Additional personnel requiring funds not included in the proposal or likely to require support. If "yes" estimate amount and funding.

Yes

No

Are graduate assistants budgeted?

Yes

No

Is William and Mary tuition included? If so, indicate the amount and number of students.

Yes

No

Will health fees be included?

Yes

No

Yes

No

Yes

No

Will
William
and
Mary
be
respo

nsible for administering subcontracts?

Have you contacted collaborators to secure appropriate certifications, commitments, and signatures for submission with proposal?

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<input type="checkbox"/> Yes	Will any portion of sponsored activity take place outside of the United States?
	<input type="text"/>

Compliance Review

The W&M Protocol and Compliance Management system is used for the electronic submission, approval, and tracking of research protocols. To access online forms and committee policies, log in to myWM and click on the Self Service tab. Once there, locate the Protocol and Compliance Management channel to access information.

<input type="checkbox"/> Yes <input type="checkbox"/> No	Will live vertebrate animals be used in this project? If yes, please file a protocol with the Institutional Animal Care and Use Committee through myWM , and provide a copy of the proposal approval email, prior to funds being disbursed. If you already have a protocol in place, please enter the number below.
	<input type="text"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Will this research or course involve the use of: a) recombinant DNA; b) infectious agents; c) wild-caught animals that may harbor infectious agents; or d) any human fluid or tissue? If yes, please submit your research or teaching protocol to the Institutional Biosafety Committee myWM , prior to funds being dispersed.
	<input type="text"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Will this project involve any research activities (such as surveys or testing) which must be reviewed by the W&M Protection of Human Subjects Committee? If "yes", you need to submit a protocol to the Protection of Human Subjects Committee through myWM , and provide a copy of the protocol approval email, prior to any funds being disbursed.
	<input type="text"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is there any planned or potential use of hazardous agents (ie infectious agents, toxins, mutagens, carcinogens, or explosive chemicals) or government identified select agents? Contact Director, Environment, Health and Safety Office Sandra Prior , or call x-2146. If you have already contacted Sandra Prior, please indicate in the text box below:
	<input type="text"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is there any planned or potential use of radioactive materials? If yes, you are required to notify the Institutional Radiation Safety Officer to obtain the necessary isotope and protocol approvals. Contact Eric Bradley , or provide the following information: OSP requires confirmation by the RSO of the receipt of this form prior to final proposal submission. Radioactive Materials License#: _____ Issued to: _____ (You must be a license holder or authorized under a current license)
<input type="checkbox"/> Yes <input type="checkbox"/> No	Will this project involve use, transit, or maintenance of non-indigenous species? If yes, please send description of arrangements for handling and disposing of animals (if not thoroughly discussed in proposal text)
	<input type="text"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does the Principal Investigator or other key personnel on this project have any current or pending obligations which could create a conflict of interest if this proposal is funded? If "yes", please contact Dennis Manos . <i>Involvement in multiple sources of funding, whether federal or private, brings with it the possibility of conflicting contractual obligations. Examples might include ownership of research data, copyrights, patents, the use of proprietary information, the use of equipment, or private consulting activities.</i>
	<input type="text"/>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Would acceptance of this award result in potential data or publication restrictions? If "yes" please contact Jason McDevitt, 221-1751.
	<input type="text"/>

<input type="checkbox"/> Yes	<p>Will this work require initiation or use of a Material Transfer Agreement or licensing agreement? Will there be an exchange of proprietary information? If "yes", notify Cindy Corbett, 221-3966, or Liz Montalvo, 221-3901, before the proposal is submitted.</p>
<input type="checkbox"/> Yes	<p>Will this project potentially result in the development of intellectual property or a patent? If "yes", notify the Director of Technology Transfer, 221-1751. All employees are subject to the College's Policy on Intellectual Property. An investigator cannot, on his/her own assign ownership rights of intellectual property to a third party without approval of the College. Ownership of intellectual property from non-federal projects will be determined in the agreement between the College and the sponsor. The College owns any intellectual property resulting from a federally-funded project. Employees must disclose any inventions promptly and cooperate in the preparation and filing of patent applications. Rights to an invention resulting specifically from federal funds may not be assigned without approval from the federal agency and the College.</p>
<input type="checkbox"/> Yes	<p>Will your research involve any materials, technology, or services listed on the EAR/Commerce Control List or the ITAR/U.S. Munitions List or include work with a nation on the US Sanctions list? If so, or if you are not sure at this point in the application process, please complete this form.</p>

I agree to accept responsibility for scientific conduct of the project and to provide the required progress reports and other mandatory information to the funding entity if this proposal is funded. Further, I agree to abide by all institutional and funding agency requirements. My submission of this form serves as a certification that all information submitted within this application is true, complete, and accurate to the best of my knowledge.

Financial Review

Proposal Type(s): <input type="checkbox"/> Instructional <input type="checkbox"/> Research <input type="checkbox"/> Advisory Service <input type="checkbox"/> Other Institutional Activity <input type="checkbox"/> Stimulus Funding (ARRA)	Choose one: <input checked="" type="checkbox"/> Response to RFP <input type="checkbox"/> Unsolicited Submission <input type="checkbox"/> Request	Choose one: <input checked="" type="checkbox"/> New <input type="checkbox"/> Competing Renewal <input type="checkbox"/> Non-competing Renewal	
		Primary Recipient: Select Intermediary Agency	
		Subrecipient: Select Subrecipient Agency	<input type="button" value="Select Subrecipient"/>
		Choose one: <input checked="" type="checkbox"/> Direct <input type="checkbox"/> Flow-Through	<input type="button" value="Remove Selected Subrecipient"/>
		Select From Above	
		Current Subrecipients	<input type="checkbox"/> Check to remove a subrecipient
Comments: <div style="border: 1px solid gray; height: 40px; width: 100%;"></div>			
Amount Requested		\$ <input type="text" value="0"/>	
Match Commitment		\$ <input type="text" value="0"/>	
<input checked="" type="checkbox"/> Voluntary Match <input checked="" type="checkbox"/> Mandatory Match			
Indirect Cost Rate		<input type="text" value="0"/>	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Accepting a reduced Indirect Cost Rate less than the approved ONR rate?			
If yes, please give reason for reduced rate; attach VPR approval:			
<div style="border: 1px solid gray; height: 20px; width: 100%;"></div>			

Yes
 No

Would this be a multi-year award?

Brief Summary of Proposed Scope of Work:

Upload Document

View Documents

Update

No Action / Close Form

Maintenance Menu

Main Menu

Exit

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Record ID

4402

Does OSP Need to Sign/Approve?

Document Type	Short Answer	Explanation
White Paper/Concept Note	No	OSP should only sign if the sponsoring agency requires official institutional endorsement. If endorsement is required, submit a R&R Form
Full proposal	Yes, but...	In 95% of cases, OSP needs to sign/submit a full proposal. Few exceptions for foundations. In all cases a R&R form should be submitted.
Agreement	Yes	OSP houses the institution's Authorized Official so any research agreement must be approved and signed by OSP even if it is addressed to a PI.
Award revisions: Scope change, budget alterations, key personnel substitutions, etc.	Yes	If a revised budget has been requested by the sponsor prior to funding (ex: NSF) OSP will need to route and submit. If scope changes have been suggested (expansions, substitutions, reductions), thus must be formalized in an award revision by both the agreement officer and OSP, not just the program side. Key personnel changes (new individual or effort reduction >25%) require authorization by the funding agency and must be coordinated through OSP.
Personnel Action Form	Yes, when...	An index beginning with a 7 and/or 4 is to be charged. We don't sign off in E&G funds or 14 accounts.
eVA order	Yes, when...	An index beginning with a 7 and/or 4 is to be charged.
Student Salary Form	Yes, when...	An index beginning with a 7 and/or 4 is to be charged. We don't sign off in E&G funds or 14 accounts.
Travel Authorization	Yes	When charging to a 7 and/or 4 index we must approve travel prior to departure.
Travel Exp. Reimbursement Voucher	No, but...	If a travel authorization has been signed prior to departure, OSP does not need to sign. If no authorization has been obtained for charges against a 7 and/or 4 index, we must review and sign off on the entire TERV.
Vendor Payment	Yes, when...	An index beginning with a 7 and/or 4 is to be charged.
Individual Reimbursement Request*	Yes, when...	An index beginning with a 7 and/or 4 is to be charged.
BoA Credit Card Statements	Yes, when...	An index beginning with a 7 and/or 4 is to be charged.
Journal Voucher	Yes, when...	An index beginning with a 7 and/or 4 is to be charged.
HR Redistribution Worksheet	Yes, when...	An index beginning with a 7 and/or 4 is to be charged. (Notice a pattern?)

*Accounts Payable is doing away with personal reimbursements except in extraordinary circumstances.